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ABSTRACT

This report presents revenue and expenditure data for accredited college-level institutions of higher education in the 50 states and the District of Columbia for fiscal years 1987-1995. Data is based on the Integrated Postsecondary Education Data System (IPEDS) Finance survey. Revenue data for both private and public institutions include source of revenue, such as tuition and fees, and state appropriations. Expenditure data cover instruction, research, and public service; there are separate schedules for salary and scholarship/grant data. Highlights of the report include the following: (1) in fiscal year 1995 the largest source of revenue for state institutions was state appropriations; tuition and fees were the second largest; (2) increases in both revenues and expenditures have outpaced inflation for both public and private institutions; (3) public institutions allocate approximately one-third of expenditures for instruction and 10 percent for research, while private institutions allocate about 27 percent of expenditures to instruction and less than 8 percent to research; (4) both public and private two-year institutions receive a higher percentage of revenue from tuition and fees than four-year institutions; and (5) distribution of expenditures for public four-year institutions does not appear to be a function of state location. Appended to the report are a glossary and a section on survey methodology. (CH)

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1987 through 1995

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Introduction

Since 1987 the Integrated Postsecondary Education Data System (IPEDS) Finance survey has collected information on the current funds revenues and expenditures of higher education institutions. Revenue data are collected by source of revenue such as tuition and fees and state appropriations, while expenditure data are collected by purpose of expenditure including instruction, research and public service. Both revenues and expenditures are separable into two classes: education and general (E&G) and sales and services (i.e. auxiliary enterprises, hospitals, and independent operations). E&G revenues and expenditures are those that are intended for operating the educational, research and public service missions[1] of the institution while entities listed under sales and services are either ancillary to the mission of the institution or are essentially self-supporting operations such as bookstores, dormitories, and hospitals. That is, the revenues of these entities support their operating expenditures. As part of current funds expenditures, total expenditures for salaries are also collected in each expenditure category that has associated personnel. Additionally, expenditures on scholarships and grants are collected by source in a separate schedule of the Finance survey.

This report presents revenue and expenditure data of the nation's accredited institutions of higher education over the nine-year period from fiscal year 1987 (FY87) through fiscal year 1995 (FY95). This survey report includes information only on institutions of higher education in the 50 states and the District of Columbia that are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. Definitions of the terms used in this report are available in the Glossary.

Highlights

Tables 1-6 show the distribution of revenues and expenditures in the current year (FY95) as well as over time from FY87. As interesting as these distributions are in any one year, over time they tend to provide an indicator of how higher education is changing. From changes in the distribution of revenues by source, for example, it is possible to get a sense of shifts in support for higher education, which, in turn, may reflect the changing values for higher education of particular segments of society. Changes in how higher education institutions allocate their operating expenditures reflect, to some extent, the choices made by higher

[1]Education and general revenues include tuition and fees, federal, state and local appropriations, federal, state and local grants and contracts, private gifts, grants and contracts, endowment income, and sales and services of educational activities. Education and general expenditures include expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and mandatory transfers from current funds.

education institutions as they attempt to achieve their various missions while maintaining a viable operation.

In FY95 the largest source of revenues of public institutions was state appropriations, accounting for about one-third of their total operating revenues. Tuition and fees, the second largest source of revenues of public institutions, accounted for slightly over 18 percent (table 3). The relative shares of revenues accounted for by these two major sources of income tend to confirm public institutions' reliance on state funding. In examining these same two revenue sources over the time period from FY87 to FY95, it is evident from the steady decline in the percentage of revenues from state appropriations and the fairly steady increase in the percentage of revenues from tuition and fees that in FY95 public institutions were relying less on state support and more on student based revenues than in FY87. Additionally, the share of revenues from federal sources has increased for public institutions over the last 4 years. Private institutions[2], in contrast, are not, for the most part, state supported, and have always had a strong reliance on revenues from students. From table 5, it is clear that this reliance is increasing. Since FY88, tuition and fee revenues as a percent of total current funds revenues have increased steadily. In private institutions, also, the increasing prominence of tuition and fees has been accompanied by a fairly steady decrease in the share of revenues from federal sources.

Overall, increases in current funds revenues have outpaced inflation in both public and private higher education institutions every year since 1986-87 (tables 26 and 28)[3]. For public institutions this increase has ranged from a high of 4.8 percent between FY88 and FY89 to a low of 1.2 percent between FY90 and FY91; for private institutions it has ranged from 4.6 percent between FY88 and FY89 and 2.4 percent between FY94 and FY95. As might be expected, the observed changes in the relative importance of sources of revenues for public and private institutions have been accompanied by changes in the level of revenues from a particular source. For example, in public institutions, revenues from tuition and fees outpaced inflation and outpaced increases in total revenues in every year from FY87 to FY94. In FY95 revenues from tuition and fees outpaced inflation, but did not outpace increases in total revenues. Revenues from state governments on the other hand were consistently lower than increases in total revenues and from FY91 to FY94 these revenues did not keep pace with inflation (table 26). In private institutions, increases in revenues from tuition and fees also outpaced total revenue increases from FY89 to FY95 (table 28).

With regard to expenditures, public and private institutions differed somewhat in their allocation of resources in FY95. Public institutions expended almost one-third (32.6 percent)

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[2] Private institutions include nonprofit and for-profit institutions (See Table A1). Date are provided separately in Tables 9 through 12, 17A, 17B, and 21 for private nonprofit institutions.

[3] Based on Consumer Price Index 1987 through 1995, U.S. Department of Labor, Bureau of Labor Statistics. See survey methodology Table A3. Adjustments for institutional revenue and expenditures based on a higher education price index might yield slightly different constant dollar changes.

of their total current funds expenditures on instruction and slightly over 10 percent on research (table 4) while private institutions expended about 27 percent of their current funds expenditures on instruction and less than 8 percent on research (table 6). Private institutions also allocated a larger share of their expenditures on institutional support (10.2 percent vs 8.6 percent) and scholarships and fellowships than did publics (11.3 percent vs 4.0 percent).

Furthermore, as tables 4 and 6 indicate, in the period between FY87 and FY95, public and private institutions tended to shift their expenditures somewhat differently, reflecting, perhaps, different priorities or, more probably, different necessities. In public institutions the share of expenditures allocated to instruction dropped between FY87 and FY95 from 34.5 percent to 32.6 percent, while in private institutions it stayed about the same. In public institutions the share of expenditures for research increased slowly but steadily (from 9.3 to 10.2 percent) while in private institutions the share of research expenditures declined slightly. On the other hand, both public and private institutions allocated more resources to scholarships and grants and fewer resources to operation and maintenance of plant over this period. Scholarship and grant expenditures went from 7.9 of total current funds expenditures to 11.3 percent in private institutions and only rose from 2.6 percent to 4.0 percent in public institutions. About 21 percent of public institutions' scholarship and grant expenditures come from institutional sources compared to 68 percent of private institutions' expenditures for this purpose (table 22). Declines in the share of expenditures for operation and maintenance of plant were of about the same magnitude in both public and private institutions.

As with revenues, total current funds expenditures of both public and private institutions outpaced inflation for all years between FY87 and FY95 (tables 27 and 29). Expenditures for each of the E&G purposes also outpaced inflation in all years except in a few scattered instances, the most noteworthy being the years in which expenditures on operation and maintenance of plant dropped below inflation levels in public institutions.

In comparing the revenue and expenditure patterns of public and private higher education institutions it is important to keep in mind the distribution of institutions by level within these two sectors. Two-year institutions make up 63 percent of public higher education institutions but only about 19 percent of private higher education institutions (table A1) and as tables 7 and 8 indicate, there are substantial differences in the finances of 2- and 4-year institutions in both the public and private sectors, differences that may reflect their different missions and social contexts in which they operate.

Both public and private 2- year institutions receive a higher percentage of their current funds revenues from tuition and fees than 4-year institutions (table 7). Public 2-year institutions received 21.2 percent of current funds revenues from tuition and fees while public 4-year institutions received 17.7 percent in FY95. Private 2-year institutions received 68.9 percent of their total operating revenues from tuition and fees compared to 41.8 percent for 4-year private institutions. Additionally, public 2-year institutions received a higher percentage of operating revenues from state governments and a lower percentage from the federal government than their 4-year counterparts. Moreover, local governments played an important

role in funding 2-year public institutions and virtually no role in funding 4-year public institutions. In the private sector, tuition and fees is the only source of E&G revenues that accounts for more than 7 percent of the total current funds revenues of 2-year institutions while among 4-year private institutions, the federal government and private gifts, grants, and contracts accounted for 14.7 percent and 8.9 percent, respectively, of their total current funds revenues.

On the expenditure side (table 8), the differences between 4-year and 2-year institutions are even more marked, especially in the public sector. Public 2-year institutions spent 45.9 percent of their total current funds expenditures on instruction in FY95; 4-year publics spent 29.7 percent for that purpose. Four-year public institutions invested a substantially higher percentage of current funds expenditures in research than 2-year publics (12.4 percent to 0.1 percent) and a higher proportion in public service. On the other hand, the percentage of current funds expenditures that 2-year public institutions spent on student services and institutional support was about twice as high as that spent by 4-year public institutions. Among private institutions, both 2- and 4-year institutions spent about the same percentage of current funds expenditures on instruction. However, as in the public sector, 4-year privates allocated a substantially higher percentage of their current funds expenditures to research than private 2-year institutions and substantially less of their current funds expenditures to student services and institutional support.

It is interesting to note that as different as the expenditure patterns are between 4- and 2-year institutions, the percentage of expenditures that go to salaries and wages are within a fairly narrow range for a given expenditure function (table 23). Overall, salaries and wages comprised between 52 percent and 63 percent of total current funds expenditures with 2-year publics at the high end and 2-year privates at the low end. Of the major expenditure categories, salaries and wages comprised from 65 percent to 74 percent of instructional expenditures, from 50 percent to 64 percent of student services expenditures, and from 38 percent to 58 percent of expenditures on institutional support.

As with changes in financial statistics over time, examining differences in the relative importance of sources of revenues and comparing the allocation of expenditures by state permit additional insights into the support for, and priorities of, higher education particularly in the public sector[4]. For example, there is substantial variation in the percentage of total revenues from tuition and fees in 4- and 2-year public institutions across states (tables 14B and 15B). In 4-year public institutions in Vermont, for example, 42.1 percent of their total revenues came from tuition and fees. This percentage is higher than the average percentage of private 4-year institutions' revenues from tuition and fees (41.8 percent, table 7). In Vermont's 2-year publics, over two-thirds of their revenues were from tuition and fees. On the other hand, there were two states (Hawaii and New Mexico) and the District of Columbia

[4] Interstate comparisons must be treated with caution, however. In some states, for example, certain costs of public institutions (e.g. faculty and retirement costs) are paid through state sources rather than through institutional expenditures, while revenues from tuition and fees may go into a general fund rather than to the institution.

in which, the 4-year public institutions received less than 10 percent of their total revenues from tuition and fees and one state (California) in which 2-year institutions received less than 10 percent of the total revenues from tuition and fees. Additionally, the data in tables 14B and 15B seem to indicate that public institutions in states that have a relatively high level of state and local funding tended to have a lower percentage of revenues from tuition and fees, although there are some clear exceptions. Public 4-year institutions in Arizona, Connecticut, Louisiana, Maine, Massachusetts, South Dakota and West Virginia had a higher than average share of revenues from both tuition and fees and from state and local sources. Public 4-year institutions in Alabama, California, Iowa, Minnesota, Nebraska, New Mexico, Oregon, South Carolina, Utah, and Washington all had lower than average shares of revenues from tuition and fees and from state and local sources as well. For public 2-year institutions only Arizona had a higher than average share of revenues from tuition and fees and from state and local appropriations. Public 2-year institutions in Idaho, Illinois, Kansas, Mississippi, Oklahoma, and Oregon had lower than average shares of revenues from tuition and fees and from state and local sources.

While it seems reasonable that the distribution of revenues by source in public institutions would vary by state, less anticipated is that the distribution of revenues by source in private institutions would also vary by state. However, as table 16B indicates, this appears to be the case, at least for private 4-year institutions. The percentage of revenues from tuition and fees in private 4-year institutions varied from a low of about 22 percent in Maryland (due, perhaps, to the dominance of Johns Hopkins University whose share of revenues from tuition and fees is about 20 percent) to a high of more than 82 percent in Arizona. In general, there was little variability in the percentage of revenues from state and local sources suggesting little state or local support for private institutions. In Florida, Michigan, New Jersey, New York, and Texas, however, private 4-year institutions received 5 percent or more of their total revenues from state and local sources compared to a national average of 2.6 percent.

The distribution of expenditures by purpose of public 4-year institutions does not appear to be a function of their state location. The percentage of total expenditures public 4-year institutions allocated to instruction ranged from a low of about 19 percent in New Mexico to a high of 41 percent in the District of Columbia and Delaware (table 14B). Expenditures on scholarship and grants in public 4-year institutions were somewhat less homogeneous across states, accounting for between 0.9 and 8.9 percent of total expenditures. With some exceptions, public 4-year institutions with a relatively high share of expenditures on scholarships and grants tended to be in states in which they received a high percentage of their total revenues from tuition and fees.

The percentage of total expenditures that public 2-year institutions allocated to instruction seems to be more variable among states than were the expenditures of public 4-year institutions for this purpose (table 15B). This percentage ranged from a low of 24 percent in Delaware to a high of 61 percent in Wisconsin. As with public 4-year institutions, the percentage of total expenditures for scholarships and grants of public 2-year institutions was fairly similar across states with some outstanding exceptions such as New York, South

Dakota, and Vermont[5].

Although the range of expenditures on instruction among 4-year private institutions in the states was fairly broad, ranging from a low of 19 percent in Alaska to a high of 43 percent in Nebraska (table 16B), private 4-year institutions allocated between 25 percent and 30 percent of their total expenditures to instruction in 26 states. The range of allocations to scholarships and grants for private 4-year institutions was also fairly broad with a low of about 4 percent in Utah to a high of over 26 percent in North Dakota. Additionally, four-year private institutions in 20 states allocated 15 percent or more of their total expenditures to scholarships and fellowships. This compares to a national average for private 4-year institutions of 11.3 percent.

[5] Vermont and South Dakota have only one 2-year public institution. In South Dakota, the institution is a tribal college. Therefore, much of the funding for this school comes from federal sources.

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The authors of this report are indebted to all individuals who completed the survey forms and thus provided the information that made this report possible.

Table 1.— Current funds revenues of institutions of higher education in current dollars, by source: Fiscal years 1987 through 1995 1/

Source	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds revenues	$109,144,709	$117,340,109	$128,501,638	$139,635,477	$149,766,051	$161,395,896	$170,880,503	$179,226,601	$189,120,570
Tuition and fees	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037	45,346,071	48,646,538	51,506,876
Federal Government	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317	21,014,564	22,076,385	23,243,172
Appropriations	1,656,245	1,664,054	1,677,430	1,890,046	1,840,694	1,907,403	1,872,840	1,994,279	1,984,450
Unrestricted grants and contracts	1,878,202	1,980,749	2,150,079	2,353,119	2,504,859	2,703,590	2,913,256	3,129,307	3,297,173
Restricted grants and contracts 2/	7,690,232	8,225,129	9,009,709	9,773,266	10,443,977	11,561,444	12,589,727	13,554,435	14,421,419
Independent operations 3/	3,014,251	2,902,022	3,056,760	3,238,442	3,446,552	3,660,881	3,638,741	3,398,364	3,540,129
State governments	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907	41,247,955	41,910,288	44,343,012
Appropriations	29,337,120	31,298,537	33,287,034	35,223,174	36,255,090	36,884,957	37,314,176	37,824,061	39,638,444
Unrestricted grants and contracts	213,461	217,208	357,221	411,757	366,206	376,176	382,204	360,852	524,586
Restricted grants and contracts	1,758,722	2,001,421	2,386,953	2,714,309	2,859,577	3,325,774	3,551,575	3,725,375	4,179,982
Local governments	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876	4,444,875	4,998,306	5,165,961
Appropriations	2,294,133	2,470,439	2,758,086	2,919,447	3,177,696	3,336,012	3,599,983	4,023,620	4,247,748
Unrestricted grants and contracts	92,724	76,638	98,787	122,404	116,982	140,135	139,881	134,491	134,611
Restricted grants and contracts	412,465	459,186	506,803	598,051	636,561	683,729	705,011	840,195	783,602
Private gifts, grants, and contracts	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271	9,659,977	10,203,062	10,866,749
Unrestricted	2,234,942	2,235,096	2,429,579	2,634,974	2,720,233	2,921,997	3,229,718	3,400,457	3,556,608
Restricted	3,717,741	4,124,186	4,631,151	5,146,448	5,641,032	6,055,274	6,430,259	6,802,605	7,310,141
Endowment income	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009	3,627,773	3,669,536	3,988,217
Unrestricted	1,229,943	1,340,788	1,498,703	1,614,088	1,521,940	1,549,930	1,536,511	1,557,733	1,649,296
Restricted	1,148,015	1,245,654	1,415,694	1,529,608	1,746,690	1,892,079	2,091,262	2,111,803	2,338,921
Sales and services	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,519,828	39,824,766	41,791,319	43,039,561
Educational activities	2,641,906	2,918,090	3,315,620	3,632,100	4,054,703	4,520,890	5,037,901	5,294,030	5,603,251
Auxiliary enterprises	11,364,188	11,947,778	12,855,580	13,938,469	14,903,127	15,758,599	16,662,850	17,537,514	18,336,094
Hospitals	9,277,834	10,626,566	11,991,265	13,216,664	15,149,672	17,240,338	18,124,015	18,959,776	19,100,217
Other sources	3,476,760	3,769,787	4,268,618	4,753,051	4,945,998	5,317,651	5,714,523	5,931,167	6,967,023
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	23.6	23.7	24.0	24.3	25.0	25.7	26.5	27.1	27.2
Federal Government	13.0	12.6	12.4	12.4	12.2	12.3	12.3	12.3	12.3
Appropriations	1.5	1.4	1.3	1.4	1.2	1.2	1.1	1.1	1.0
Unrestricted grants and contracts	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Restricted grants and contracts 2/	7.0	7.0	7.0	7.0	7.0	7.2	7.4	7.6	7.6
Independent operations 3/	2.8	2.5	2.4	2.3	2.3	2.3	2.1	1.9	1.9
State governments	28.7	28.6	28.0	27.5	26.4	25.1	24.1	23.4	23.4
Appropriations	26.9	26.7	25.9	25.2	24.2	22.9	21.8	21.1	21.0
Unrestricted grants and contracts	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.3
Restricted grants and contracts	1.6	1.7	1.9	1.9	1.9	2.1	2.1	2.1	2.2
Local governments	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.8	2.7
Appropriations	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.2	2.2
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4
Private gifts, grants, and contracts	5.5	5.4	5.5	5.6	5.6	5.6	5.7	5.7	5.7
Unrestricted	2.0	1.9	1.9	1.9	1.8	1.8	1.9	1.9	1.9
Restricted	3.4	3.5	3.6	3.7	3.8	3.8	3.8	3.8	3.9
Endowment income	2.2	2.2	2.3	2.3	2.2	2.1	2.1	2.0	2.1
Unrestricted	1.1	1.1	1.2	1.2	1.0	1.0	0.9	0.9	0.9
Restricted	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2
Sales and services	21.3	21.7	21.9	22.0	22.8	23.2	23.3	23.3	22.8
Educational activities	2.4	2.5	2.6	2.6	2.7	2.8	2.9	3.0	3.0
Auxiliary enterprises	10.4	10.2	10.0	10.0	10.0	9.8	9.8	9.8	9.7
Hospitals	8.5	9.1	9.3	9.5	10.1	10.7	10.6	10.6	10.1
Other sources	3.2	3.2	3.3	3.4	3.3	3.3	3.3	3.3	3.7

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 2.— Current funds expenditures of institutions of higher education in current dollars, by purpose: Fiscal years 1987 through 1995 1/

Purpose	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds expenditures	$106,099,686	$113,786,464	$123,867,184	$134,655,571	$146,087,836	$156,189,161	$165,241,040	$173,350,617	$182,968,610
Education and general expenditures	82,955,555	89,157,430	96,803,378	105,585,076	114,139,901	121,567,157	128,977,968	136,024,350	144,158,002
Instruction	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196	50,340,914	52,775,599	55,719,707
Research	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554	15,291,309	16,117,610	17,109,541
Public service	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298	5,935,095	6,242,414	6,691,485
Academic support	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018	11,072,970	11,677,911	12,278,691
Libraries	2,441,184	2,836,497	3,009,870	3,254,239	3,343,892	3,595,834	3,684,852	3,908,412	4,165,761
Student services	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094	8,165,079	8,562,783	9,059,994
Institutional support	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023	15,249,898	15,926,239	16,844,827
Operation and maintenance of plant	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581	10,346,580	10,783,727	11,368,496	11,745,905
Scholarships and fellowships	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000	10,148,373	11,238,010	12,285,328
From unrestricted funds	2,644,615	2,941,143	3,282,698	3,853,904	4,445,106	5,205,797	5,949,037	6,644,717	7,329,384
From restricted funds 2/	2,131,486	2,384,215	2,635,969	2,801,640	3,106,078	3,854,203	4,199,337	4,593,293	4,955,944
Mandatory transfers	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063	1,851,393	1,990,603	2,115,288	2,422,524
Auxiliary enterprises	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247	14,966,100	15,561,508	16,429,341	17,204,917
Mandatory transfers	633,461	629,370	774,752	836,852	936,876	1,003,299	1,109,549	1,158,848	1,228,278
Hospitals	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313	17,049,672	17,509,603	18,071,359
Mandatory transfers	151,071	178,472	240,278	222,192	274,452	333,714	308,059	344,665	346,072
Independent operations	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592	3,651,891	3,387,323	3,534,332
Mandatory transfers	2,292	4,306	6,987	5,812	5,645	3,396	2,271	2,354	2,373
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	78.2	78.4	78.2	78.4	78.1	77.8	78.1	78.5	78.8
Instruction	31.8	31.5	31.3	31.3	31.1	30.7	30.5	30.4	30.5
Research	8.8	9.1	9.2	9.3	9.2	9.1	9.3	9.3	9.4
Public service	3.3	3.3	3.4	3.5	3.5	3.5	3.6	3.6	3.7
Academic support	7.1	7.2	7.2	7.0	6.9	6.8	6.7	6.7	6.7
Libraries	2.3	2.5	2.4	2.4	2.3	2.3	2.2	2.3	2.3
Student services	4.7	4.7	4.7	4.7	4.8	4.8	4.9	4.9	5.0
Institutional support	9.5	9.5	9.3	9.4	9.4	9.3	9.2	9.2	9.2
Operation and maintenance of plant	7.4	7.2	7.1	7.0	6.9	6.6	6.5	6.6	6.4
Scholarships and fellowships	4.5	4.7	4.8	4.9	5.2	5.8	6.1	6.5	6.7
From unrestricted funds	2.5	2.6	2.7	2.9	3.0	3.3	3.6	3.8	4.0
From restricted funds 2/	2.0	2.1	2.1	2.1	2.1	2.5	2.5	2.6	2.7
Mandatory transfers	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3
Auxiliary enterprises	10.4	10.0	9.9	9.8	9.8	9.6	9.4	9.5	9.4
Mandatory transfers	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7
Hospitals	8.6	9.1	9.5	9.4	9.8	10.3	10.3	10.1	9.9
Mandatory transfers	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Independent operations	2.8	2.5	2.4	2.4	2.3	2.3	2.2	2.0	1.9
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 3.— Current funds revenues of public institutions of higher education in current dollars, by source: Fiscal years 1987 through 1995 1/

Source	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	In thousands								
Total current funds revenues	$69,613,289	$74,771,255	$81,927,371	$88,911,433	$94,904,506	$102,202,890	$108,186,484	$112,968,097	$119,312,493
Tuition and fees	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,460,263	19,490,221	20,825,388	21,908,104
Federal Government	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427	10,783,842	11,655,011	12,465,038	13,191,843
Appropriations	1,434,295	1,434,906	1,443,539	1,636,047	1,604,548	1,662,229	1,658,052	1,781,837	1,766,412
Unrestricted grants and contracts	907,299	989,781	1,083,575	1,214,836	1,319,035	1,462,372	1,601,201	1,694,596	1,802,822
Restricted grants and contracts 2/	4,662,798	5,095,910	5,656,468	6,106,112	6,629,484	7,426,627	8,155,317	8,776,458	9,368,072
Independent operations 3/	223,602	193,664	228,999	214,493	210,360	232,613	240,441	212,148	254,537
State governments	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,107,560	39,789,641	40,536,393	42,854,681
Appropriations	28,974,665	30,917,354	32,929,719	34,858,904	35,898,653	36,612,540	37,073,932	37,565,065	39,405,865
Unrestricted grants and contracts	139,059	113,204	240,028	297,338	250,168	253,184	259,046	271,298	381,165
Restricted grants and contracts	1,326,154	1,406,946	1,665,969	1,896,065	2,091,157	2,241,836	2,456,663	2,700,030	3,067,650
Local governments	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,778,615	4,040,897	4,508,604	4,756,884
Appropriations	2,289,420	2,465,172	2,751,704	2,910,444	3,159,789	3,319,119	3,594,207	4,021,421	4,243,984
Unrestricted grants and contracts	56,781	41,940	64,455	82,405	73,281	90,257	84,974	71,098	60,123
Restricted grants and contracts	188,813	224,751	209,544	271,453	298,644	369,239	361,717	416,084	452,777
Private gifts, grants, and contracts	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212	4,330,112	4,521,452	4,737,529
Unrestricted	297,163	305,457	362,011	436,028	529,496	650,468	686,214	698,497	684,264
Restricted	1,995,822	2,211,966	2,586,815	2,932,607	3,121,611	3,388,743	3,643,898	3,822,955	4,053,266
Endowment income	349,779	361,545	422,252	461,701	431,235	593,998	667,711	639,343	693,313
Unrestricted	125,165	127,861	149,650	164,242	147,368	248,770	257,113	259,172	266,960
Restricted	224,614	233,684	272,602	297,459	283,867	345,228	410,598	380,172	426,354
Sales and services	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,738,382	25,282,113	26,404,241	27,517,662
Educational activities	1,771,760	1,948,679	2,186,448	2,423,779	2,700,185	2,960,980	3,236,037	3,329,681	3,616,034
Auxiliary enterprises	7,092,985	7,306,302	7,809,284	8,473,282	9,058,745	9,655,373	10,255,044	10,814,804	11,373,646
Hospitals	5,910,785	6,596,733	7,591,087	8,433,369	9,787,271	11,122,029	11,791,033	12,259,757	12,527,982
Other sources	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,701,019	2,930,778	3,067,638	3,652,477
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	14.7	15.0	15.2	15.5	16.1	17.1	18.0	18.4	18.4
Federal Government	10.4	10.3	10.3	10.3	10.3	10.6	10.8	11.0	11.1
Appropriations	2.1	1.9	1.8	1.8	1.7	1.6	1.5	1.6	1.5
Unrestricted grants and contracts	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5
Restricted grants and contracts 2/	6.7	6.8	6.9	6.9	7.0	7.3	7.5	7.8	7.9
Independent operations 3/	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2
State governments	43.7	43.4	42.5	41.7	40.3	38.3	36.8	35.9	35.9
Appropriations	41.6	41.3	40.2	39.2	37.8	35.8	34.3	33.3	33.0
Unrestricted grants and contracts	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.3
Restricted grants and contracts	1.9	1.9	2.0	2.1	2.2	2.2	2.3	2.4	2.6
Local governments	3.6	3.7	3.7	3.7	3.7	3.7	3.7	4.0	4.0
Appropriations	3.3	3.3	3.4	3.3	3.3	3.2	3.3	3.6	3.6
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.4
Private gifts, grants, and contracts	3.3	3.4	3.6	3.8	3.8	4.0	4.0	4.0	4.0
Unrestricted	0.4	0.4	0.4	0.5	0.6	0.6	0.6	0.6	0.6
Restricted	2.9	3.0	3.2	3.3	3.3	3.3	3.4	3.4	3.4
Endowment income	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6
Unrestricted	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.4
Sales and services	21.2	21.2	21.5	21.7	22.7	23.2	23.4	23.4	23.1
Educational activities	2.5	2.6	2.7	2.7	2.8	2.9	3.0	2.9	3.0
Auxiliary enterprises	10.2	9.8	9.5	9.5	9.5	9.4	9.5	9.6	9.5
Hospitals	8.5	8.8	9.3	9.5	10.3	10.9	10.9	10.9	10.5
Other sources	2.6	2.6	2.8	2.7	2.6	2.6	2.7	2.7	3.1

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 4.— Current funds expenditures of public institutions of higher education in current dollars, by purpose: Fiscal years 1987 through 1995 1/

Purpose	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds expenditures	$67,653,838	$72,641,294	$78,945,617	$85,770,530	$92,961,093	$98,847,180	$104,570,101	$109,309,541	$115,464,975
Education and general expenditures	54,359,434	58,639,468	63,444,908	69,163,958	74,395,428	78,554,534	83,210,979	87,139,226	92,173,768
Instruction	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,828,420	34,260,177	35,688,497	37,599,194
Research	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580	10,604,973	11,180,363	11,829,665
Public service	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501	4,563,397	4,741,719	5,034,445
Academic support	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,274,159	7,613,244	8,035,556	8,463,236
Libraries	1,619,353	1,853,410	1,956,497	2,102,672	2,167,161	2,284,520	2,329,625	2,449,109	2,614,609
Student services	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,690,921	5,173,239	5,315,370	5,614,011
Institutional support	6,042,593	6,470,162	6,876,360	7,490,137	8,030,642	8,423,156	9,049,589	9,328,236	9,929,007
Operation and maintenance of plant	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,790,215	7,076,805	7,433,185	7,668,919
Scholarships and fellowships	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,660	3,727,838	4,222,923	4,662,023
From unrestricted funds	750,931	830,195	944,001	1,099,425	1,270,158	1,523,721	1,745,339	1,934,617	2,149,036
From restricted funds 2/	1,000,740	1,111,194	1,206,349	1,287,068	1,418,374	1,731,939	1,982,498	2,288,306	2,512,988
Mandatory transfers	704,040	790,624	842,012	909,234	962,598	1,057,923	1,141,717	1,193,379	1,373,267
Auxiliary enterprises	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,634,131	10,024,352	10,637,783	11,235,143
Mandatory transfers	409,726	412,006	512,413	551,331	623,146	655,301	758,644	784,115	835,993
Hospitals	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773	11,100,602	11,317,674	11,801,589
Mandatory transfers	102,623	106,181	159,507	156,029	195,961	224,095	223,241	242,216	262,343
Independent operations	254,799	231,055	222,072	210,252	199,827	225,742	234,168	214,858	254,474
Mandatory transfers	194	2,063	1,787	2,276	1,201	510	462	474	465
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	80.3	80.7	80.4	80.6	80.0	79.5	79.6	79.7	79.8
Instruction	34.5	34.4	34.1	34.1	33.7	33.2	32.8	32.6	32.6
Research	9.3	9.6	9.9	10.0	10.1	10.1	10.1	10.2	10.2
Public service	4.0	4.1	4.2	4.3	4.3	4.3	4.4	4.3	4.4
Academic support	7.5	7.5	7.5	7.6	7.5	7.4	7.3	7.4	7.3
Libraries	2.4	2.6	2.5	2.5	2.3	2.3	2.2	2.2	2.3
Student services	4.7	4.8	4.7	4.7	4.7	4.7	4.9	4.9	4.9
Institutional support	8.9	8.9	8.7	8.7	8.6	8.5	8.7	8.5	8.6
Operation and maintenance of plant	7.8	7.7	7.5	7.4	7.2	6.9	6.8	6.8	6.6
Scholarships and fellowships	2.6	2.7	2.7	2.8	2.9	3.3	3.6	3.9	4.0
From unrestricted funds	1.1	1.1	1.2	1.3	1.4	1.5	1.7	1.8	1.9
From restricted funds 2/	1.5	1.5	1.5	1.5	1.5	1.8	1.9	2.1	2.2
Mandatory transfers	1.0	1.1	1.1	1.1	1.0	1.1	1.1	1.1	1.2
Auxiliary enterprises	10.5	10.0	9.8	9.7	9.7	9.7	9.6	9.7	9.7
Mandatory transfers	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7
Hospitals	8.7	9.0	9.5	9.5	10.0	10.6	10.6	10.4	10.2
Mandatory transfers	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Independent operations	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 5.— Current funds revenues of private institutions of higher education in current dollars, by source: Fiscal years 1987 through 1995 1/

Source	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds revenues	$39,531,421	$42,568,854	$46,574,267	$50,724,044	$54,861,545	$59,193,006	$62,694,018	$66,258,504	$69,808,077
Tuition and fees	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,098,774	25,855,850	27,821,149	29,598,772
Federal Government	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,049,476	9,359,554	9,611,348	10,051,329
Appropriations	221,950	229,148	233,891	254,000	236,146	245,173	214,788	212,443	218,038
Unrestricted grants and contracts	970,903	990,968	1,066,504	1,138,283	1,185,824	1,241,218	1,312,056	1,434,711	1,494,351
Restricted grants and contracts 2/	3,027,434	3,129,219	3,353,241	3,667,154	3,814,493	4,134,817	4,434,410	4,777,978	5,053,347
Independent operations 3/	2,790,649	2,708,358	2,827,761	3,023,949	3,236,192	3,428,267	3,398,300	3,186,216	3,285,593
State governments	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,479,347	1,458,314	1,373,894	1,488,332
Appropriations	362,454	381,183	357,315	364,270	356,437	272,417	240,244	258,996	232,579
Unrestricted grants and contracts	74,402	104,004	117,193	114,419	116,038	122,992	123,158	89,554	143,421
Restricted grants and contracts	432,568	594,475	720,984	818,244	768,421	1,083,938	1,094,912	1,025,344	1,112,332
Local governments	264,307	274,400	337,973	375,599	399,525	381,261	403,977	409,703	409,077
Appropriations	4,713	5,267	6,383	9,003	17,907	16,893	5,776	2,199	3,763
Unrestricted grants and contracts	35,943	34,698	34,332	39,999	43,701	49,878	54,907	63,393	74,488
Restricted grants and contracts	223,651	234,435	297,258	326,598	337,917	314,490	343,294	424,111	330,826
Private gifts, grants, and contracts	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060	5,329,865	5,681,610	6,129,220
Unrestricted	1,937,778	1,929,639	2,067,568	2,198,946	2,190,736	2,271,529	2,543,504	2,701,960	2,872,344
Restricted	1,721,919	1,912,220	2,044,336	2,213,841	2,519,421	2,666,531	2,786,361	2,979,650	3,256,876
Endowment income	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012	2,960,062	3,030,193	3,294,904
Unrestricted	1,104,778	1,212,926	1,349,053	1,449,846	1,374,572	1,301,160	1,279,398	1,298,562	1,382,336
Restricted	923,400	1,011,970	1,143,091	1,232,149	1,462,822	1,546,851	1,680,664	1,731,631	1,912,567
Sales and services	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,781,446	14,542,653	15,387,078	15,521,899
Educational activities	870,145	969,411	1,129,171	1,208,322	1,354,518	1,559,910	1,801,865	1,964,349	1,987,217
Auxiliary enterprises	4,271,203	4,641,476	5,046,296	5,465,187	5,844,382	6,103,226	6,407,806	6,722,710	6,962,448
Hospitals	3,367,048	4,029,833	4,400,178	4,783,295	5,362,401	6,118,309	6,332,982	6,700,019	6,572,234
Other sources	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,616,632	2,783,744	2,863,529	3,314,546
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	39.2	39.1	39.4	39.6	40.4	40.7	41.2	42.0	42.4
Federal Government	17.7	16.6	16.1	15.9	15.4	15.3	14.9	14.5	14.4
Appropriations	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3
Unrestricted grants and contracts	2.5	2.3	2.3	2.2	2.2	2.1	2.1	2.2	2.1
Restricted grants and contracts 2/	7.7	7.4	7.2	7.2	7.0	7.0	7.1	7.2	7.2
Independent operations 3/	7.1	6.4	6.1	6.0	5.9	5.8	5.4	4.8	4.7
State governments	2.2	2.5	2.6	2.6	2.3	2.5	2.3	2.1	2.1
Appropriations	0.9	0.9	0.8	0.7	0.6	0.5	0.4	0.4	0.3
Unrestricted grants and contracts	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.2
Restricted grants and contracts	1.1	1.4	1.5	1.6	1.4	1.8	1.7	1.5	1.6
Local governments	0.7	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6
Appropriations	—	—	—	—	—	—	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.5
Private gifts, grants, and contracts	9.3	9.0	8.8	8.7	8.6	8.3	8.5	8.6	8.8
Unrestricted	4.9	4.5	4.4	4.3	4.0	3.8	4.1	4.1	4.1
Restricted	4.4	4.5	4.4	4.4	4.6	4.5	4.4	4.5	4.7
Endowment income	5.1	5.2	5.4	5.3	5.2	4.8	4.7	4.6	4.7
Unrestricted	2.8	2.8	2.9	2.9	2.5	2.2	2.0	2.0	2.0
Restricted	2.3	2.4	2.5	2.4	2.7	2.6	2.7	2.6	2.7
Sales and services	21.5	22.6	22.7	22.6	22.9	23.3	23.2	23.2	22.2
Educational activities	2.2	2.3	2.4	2.4	2.5	2.6	2.9	3.0	2.8
Auxiliary enterprises	10.8	10.9	10.8	10.8	10.7	10.3	10.2	10.1	10.0
Hospitals	8.5	9.5	9.4	9.4	9.8	10.3	10.1	10.1	9.4
Other sources	4.3	4.2	4.3	4.6	4.5	4.4	4.4	4.3	4.7

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTES: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 6.— Current funds expenditures of private institutions of higher education in current dollars, by purpose: Fiscal years 1987 through 1995 1/

Purpose	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds expenditures	$38,445,848	$41,145,170	$44,921,567	$48,885,041	$53,126,743	$57,341,982	$60,670,938	$64,041,076	$67,503,635
Education and general expenditures	28,596,121	30,517,962	33,358,470	36,421,118	39,744,472	43,012,623	45,766,989	48,885,124	51,984,234
Instruction	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,168,776	16,080,736	17,087,102	18,120,513
Research	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973	4,686,336	4,937,247	5,279,876
Public service	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797	1,371,697	1,500,695	1,657,040
Academic support	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,302,859	3,459,726	3,642,355	3,815,455
Libraries	821,831	983,087	1,053,372	1,151,567	1,176,731	1,311,314	1,355,227	1,459,304	1,551,152
Student services	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,818,174	2,991,840	3,247,414	3,445,983
Institutional support	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,051,868	6,200,308	6,598,004	6,915,821
Operation and maintenance of plant	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,556,365	3,706,923	3,935,311	4,076,986
Scholarships and fellowships	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,340	6,420,536	7,015,087	7,623,304
From unrestricted funds	1,893,684	2,110,948	2,338,697	2,754,479	3,174,947	3,682,076	4,203,697	4,710,100	5,180,348
From restricted funds 2/	1,130,746	1,273,021	1,429,619	1,514,572	1,687,704	2,122,264	2,216,838	2,304,987	2,442,957
Mandatory transfers	508,448	527,009	616,385	720,508	744,465	793,471	848,886	921,908	1,049,256
Auxiliary enterprises	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,331,969	5,537,156	5,791,558	5,969,773
Mandatory transfers	223,736	217,364	262,339	285,521	313,730	347,999	350,905	374,733	392,285
Hospitals	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540	5,949,070	6,191,929	6,269,769
Mandatory transfers	48,449	72,291	80,771	66,164	78,491	109,619	84,818	102,449	83,729
Independent operations	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850	3,417,723	3,172,465	3,279,859
Mandatory transfers	2,098	2,244	5,200	3,535	4,444	2,886	1,808	1,880	1,908
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	74.4	74.2	74.3	74.5	74.8	75.0	75.4	76.3	77.0
Instruction	26.9	26.4	26.5	26.4	26.6	26.5	26.5	26.7	26.8
Research	8.0	8.2	8.1	8.1	7.7	7.5	7.7	7.7	7.8
Public service	1.9	1.9	1.9	2.0	2.0	2.1	2.3	2.3	2.5
Academic support	6.6	6.6	6.6	5.9	5.9	5.8	5.7	5.7	5.7
Libraries	2.1	2.4	2.3	2.4	2.2	2.3	2.2	2.3	2.3
Student services	4.7	4.7	4.7	4.8	4.9	4.9	4.9	5.1	5.1
Institutional support	10.5	10.5	10.4	10.6	10.7	10.6	10.2	10.3	10.2
Operation and maintenance of plant	6.5	6.4	6.3	6.4	6.4	6.2	6.1	6.1	6.0
Scholarships and fellowships	7.9	8.2	8.4	8.7	9.2	10.1	10.6	11.0	11.3
From unrestricted funds	4.9	5.1	5.2	5.6	6.0	6.4	6.9	7.4	7.7
From restricted funds 2/	2.9	3.1	3.2	3.1	3.2	3.7	3.7	3.6	3.6
Mandatory transfers	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.6
Auxiliary enterprises	10.1	10.1	10.1	10.1	9.8	9.3	9.1	9.0	8.8
Mandatory transfers	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Hospitals	8.5	9.4	9.6	9.3	9.4	9.9	9.8	9.7	9.3
Mandatory transfers	0.1	0.2	0.2	0.1	0.1	0.2	0.1	0.2	0.1
Independent operations	7.0	6.3	6.1	6.1	5.9	5.8	5.6	5.0	4.9
Mandatory transfers	—	—	—	—	—	—	—	—	—

1/ 50 states and the District of Columbia. "Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 7.— Current funds revenues of institutions of higher education, by level and control of institution, and by source: Fiscal year 1995 1/

Source	4-year institutions			2-year institutions		
	Total	Public	Private /2	Total	Public	Private /2
	in thousands					
Total current funds revenues	$166,144,023	$97,963,262	$68,180,761	$22,976,547	$21,349,231	$1,627,317
Tuition and fees	45,863,702	17,385,587	28,478,115	5,643,174	4,522,517	1,120,657
Federal Government	22,023,599	12,021,028	10,002,571	1,219,573	1,170,815	48,758
Appropriations	1,886,763	1,668,725	218,038	97,687	97,687	0
Unrestricted grants and contracts	3,225,226	1,740,284	1,484,942	71,946	62,538	9,409
Restricted grants and contracts 3/	13,386,704	8,372,487	5,014,216	1,034,715	995,585	39,131
Independent operations 4/	3,524,906	239,531	3,285,374	15,224	15,005	219
State governments	35,090,773	33,709,095	1,381,678	9,252,240	9,145,586	106,654
Appropriations	31,477,402	31,247,715	229,687	8,161,043	8,158,150	2,893
Unrestricted grants and contracts	428,049	288,550	139,500	96,536	92,615	3,921
Restricted grants and contracts	3,185,322	2,172,830	1,012,492	994,661	894,820	99,840
Local governments	1,027,405	621,394	406,011	4,138,556	4,135,490	3,066
Appropriations	222,463	218,785	3,678	4,025,285	4,025,199	86
Unrestricted grants and contracts	115,775	41,987	73,788	18,835	18,136	700
Restricted grants and contracts	689,167	360,622	328,545	94,435	92,155	2,280
Private gifts, grants, and contracts	10,575,321	4,526,016	6,049,304	291,428	211,513	79,916
Unrestricted	3,450,169	647,121	2,803,048	106,439	37,143	69,296
Restricted	7,125,151	3,878,896	3,246,256	184,990	174,370	10,620
Endowment income	3,945,834	668,609	3,277,225	42,383	24,704	17,679
Unrestricted	1,620,514	250,294	1,370,220	28,782	16,666	12,116
Restricted	2,325,320	418,315	1,907,005	13,601	8,038	5,562
Sales and services	41,390,270	26,061,191	15,329,079	1,649,291	1,456,472	192,819
Educational activities	5,450,320	3,476,572	1,973,748	152,931	139,463	13,469
Auxiliary enterprises	16,899,677	10,056,637	6,843,040	1,436,417	1,317,009	119,407
Hospitals	19,040,273	12,527,982	6,512,291	59,943	0	59,943
Other sources	6,227,121	2,970,343	3,256,778	739,902	682,134	57,768
	Percentage distribution					
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	27.6	17.7	41.8	24.6	21.2	68.9
Federal Government	13.3	12.3	14.7	5.3	5.5	3.0
Appropriations	1.1	1.7	0.3	0.4	0.5	0.0
Unrestricted grants and contracts	1.9	1.8	2.2	0.3	0.3	0.6
Restricted grants and contracts 3/	8.1	8.5	7.4	4.5	4.7	2.4
Independent operations 4/	2.1	0.2	4.8	0.1	0.1	—
State governments	21.1	34.4	2.0	40.3	42.8	6.6
Appropriations	18.9	31.9	0.3	35.5	38.2	0.2
Unrestricted grants and contracts	0.3	0.3	0.2	0.4	0.4	0.2
Restricted grants and contracts	1.9	2.2	1.5	4.3	4.2	6.1
Local governments	0.6	0.6	0.6	18.0	19.4	0.2
Appropriations	0.1	0.2	—	17.5	18.9	—
Unrestricted grants and contracts	0.1	—	0.1	0.1	0.1	—
Restricted grants and contracts	0.4	0.4	0.5	0.4	0.4	0.1
Private gifts, grants, and contracts	6.4	4.6	8.9	1.3	1.0	4.9
Unrestricted	2.1	0.7	4.1	0.5	0.2	4.3
Restricted	4.3	4.0	4.8	0.8	0.8	0.7
Endowment income	2.4	0.7	4.8	0.2	0.1	1.1
Unrestricted	1.0	0.3	2.0	0.1	0.1	0.7
Restricted	1.4	0.4	2.8	0.1	—	0.3
Sales and services	24.9	26.6	22.5	7.2	6.8	11.8
Educational activities	3.3	3.5	2.9	0.7	0.7	0.8
Auxiliary enterprises	10.2	10.3	10.0	6.3	6.2	7.3
Hospitals	11.5	12.8	9.6	0.3	0.0	3.7
Other sources	3.7	3.0	4.8	3.2	3.2	3.5

1/ 50 states and the District of Columbia.
2/ Private institutions include nonprofit and for-profit institutions.
3/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
4/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 "Finance" survey.

Table 8.— Current funds expenditures of institutions of higher education, by level and control of institution, and by purpose: Fiscal year 1995 1/

Purpose	4-year institutions			2-year institutions		
	Total	Public	Private /2	Total	Public	Private /2
	in thousands					
Total current funds expenditures	$160,890,867	$94,894,862	$65,996,005	$22,077,743	$20,570,113	$1,507,630
Education and general expenditures	123,541,736	72,914,896	50,626,840	20,616,266	19,258,872	1,357,394
Instruction	45,890,383	28,158,421	17,731,962	9,829,324	9,440,773	388,551
Research	17,079,229	11,800,352	5,278,877	30,312	29,313	999
Public service	6,244,866	4,591,139	1,653,727	446,620	443,306	3,313
Academic support	10,607,563	6,918,006	3,689,558	1,671,128	1,545,231	125,897
Libraries	3,704,163	2,181,511	1,522,652	461,598	433,098	28,499
Student services	6,840,438	3,584,743	3,255,695	2,219,556	2,029,268	190,288
Institutional support	13,609,032	6,987,477	6,621,555	3,235,795	2,941,530	294,265
Operation and maintenance of plant	9,608,487	5,701,434	3,907,053	2,137,418	1,967,485	169,933
Scholarships and fellowships	11,387,232	3,941,399	7,445,833	898,096	720,624	177,471
From unrestricted funds	7,143,494	2,012,999	5,130,495	185,889	136,037	49,853
From restricted funds 3/	4,243,738	1,928,400	2,315,338	712,206	584,588	127,618
Mandatory transfers	2,274,506	1,231,925	1,042,580	148,018	141,342	6,676
Auxiliary enterprises	15,816,573	9,940,903	5,875,671	1,388,343	1,294,241	94,103
Mandatory transfers	1,211,111	819,887	391,224	17,167	16,106	1,062
Hospitals	18,015,488	11,801,589	6,213,898	55,871	0	55,871
Mandatory transfers	346,072	262,343	83,729	0	0	0
Independent operations	3,517,070	237,474	3,279,596	17,263	17,000	263
Mandatory transfers	2,373	465	1,908	0	0	0
	Percentage distribution					
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	76.8	76.8	76.7	93.4	93.6	90.0
Instruction	28.5	29.7	26.9	44.5	45.9	25.8
Research	10.6	12.4	8.0	0.1	0.1	0.1
Public service	3.9	4.8	2.5	2.0	2.2	0.2
Academic support	6.6	7.3	5.6	7.6	7.5	8.4
Libraries	2.3	2.3	2.3	2.1	2.1	1.9
Student services	4.3	3.8	4.9	10.1	9.9	12.6
Institutional support	8.5	7.4	10.0	14.7	14.3	19.5
Operation and maintenance of plant	6.0	6.0	5.9	9.7	9.6	11.3
Scholarships and fellowships	7.1	4.2	11.3	4.1	3.5	11.8
From unrestricted funds	4.4	2.1	7.8	0.8	0.7	3.3
From restricted funds 3/	2.6	2.0	3.5	3.2	2.8	8.5
Mandatory transfers	1.4	1.3	1.6	0.7	0.7	0.4
Auxiliary enterprises	9.8	10.5	8.9	6.3	6.3	6.2
Mandatory transfers	0.8	0.9	0.6	0.1	0.1	0.1
Hospitals	11.2	12.4	9.4	0.3	0.0	3.7
Mandatory transfers	0.2	0.3	0.1	0.0	0.0	0.0
Independent operations	2.2	0.3	5.0	0.1	0.1	—
Mandatory transfers	—	—	—	0.0	0.0	0.0

1/ 50 states and the District of Columbia.
2/ Private institutions include nonprofit and for-profit institutions.
3/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 "Finance" survey.

Table 9.— Current funds revenues of private nonprofit institutions of higher education, by level of institution, and by source: Fiscal year 1995 1/

Source	All nonprofit	Nonprofit 4-year	Nonprofit 2-year
	in thousands		
Total current funds revenues	$68,215,391	$67,465,557	$749,833
Tuition and fees	28,223,908	27,829,796	394,112
Federal Government	10,023,252	9,993,288	29,964
Appropriations	218,038	218,038	0
Unrestricted grants and contracts	1,490,585	1,484,521	6,065
Restricted grants and contracts 2/	5,029,036	5,005,355	23,681
Independent operations 3/	3,285,592	3,285,374	218
State governments	1,412,609	1,373,161	39,448
Appropriations	232,579	229,687	2,892
Unrestricted grants and contracts	142,522	139,176	3,346
Restricted grants and contracts	1,037,509	1,004,299	33,210
Local governments	406,862	405,996	866
Appropriations	3,763	3,678	85
Unrestricted grants and contracts	74,301	73,788	513
Restricted grants and contracts	328,797	328,531	267
Private gifts, grants, and contracts	6,127,716	6,048,332	79,384
Unrestricted	2,872,151	2,802,986	69,165
Restricted	3,255,565	3,245,346	10,219
Endowment income	3,294,805	3,277,126	17,679
Unrestricted	1,382,336	1,370,220	12,116
Restricted	1,912,468	1,906,906	5,562
Sales and services	15,436,197	15,292,123	144,073
Educational activities	1,974,500	1,965,903	8,596
Auxiliary enterprises	6,889,833	6,814,300	75,534
Hospitals	6,571,863	6,511,920	59,943
Other sources	3,290,042	3,245,734	44,308
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	41.4	41.3	52.6
Federal Government	14.7	14.8	4.0
Appropriations	0.3	0.3	0.0
Unrestricted grants and contracts	2.2	2.2	0.8
Restricted grants and contracts 2/	7.4	7.4	3.2
Independent operations 3/	4.8	4.9	—
State governments	2.1	2.0	5.3
Appropriations	0.3	0.3	0.4
Unrestricted grants and contracts	0.2	0.2	0.4
Restricted grants and contracts	1.5	1.5	4.4
Local governments	0.6	0.6	0.1
Appropriations	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1
Restricted grants and contracts	0.5	0.5	—
Private gifts, grants, and contracts	9.0	9.0	10.6
Unrestricted	4.2	4.2	9.2
Restricted	4.8	4.8	1.4
Endowment income	4.8	4.9	2.4
Unrestricted	2.0	2.0	1.6
Restricted	2.8	2.8	0.7
Sales and services	22.6	22.7	19.2
Educational activities	2.9	2.9	1.1
Auxiliary enterprises	10.1	10.1	10.1
Hospitals	9.6	9.7	8.0
Other sources	4.8	4.8	5.9

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 "Finance" survey.

Table 10.— Current funds revenues of private nonprofit institutions of higher education in current dollars, by source: Fiscal years 1991 through 1995 1/

Source	1990-91	1991-92	1992-93	1993-94	1994-95
			in thousands		
Total current funds revenues	$53,652,864	$57,904,208	$61,291,366	$64,726,849	$68,215,391
Tuition and fees	21,150,439	22,990,730	24,663,506	26,504,664	28,223,908
Federal Government	8,400,320	9,011,581	9,323,425	9,576,958	10,023,252
Appropriations	233,826	242,458	214,788	212,443	218,038
Unrestricted grants and contracts	1,164,075	1,240,445	1,310,776	1,431,294	1,490,585
Restricted grants and contracts 2/	3,776,751	4,101,491	4,399,937	4,747,005	5,029,036
Independent operations 3/	3,225,668	3,427,187	3,397,924	3,186,216	3,285,592
State governments	1,221,746	1,419,019	1,384,288	1,297,296	1,412,609
Appropriations	356,009	271,941	240,067	258,995	232,579
Unrestricted grants and contracts	114,495	121,179	121,755	88,814	142,522
Restricted grants and contracts	751,242	1,025,899	1,022,466	949,488	1,037,509
Local governments	398,367	379,364	401,468	487,629	406,862
Appropriations	17,543	16,446	5,572	2,198	3,763
Unrestricted grants and contracts	43,647	49,431	54,549	63,311	74,301
Restricted grants and contracts	337,177	313,487	341,347	422,119	328,797
Private gifts, grants, and contracts	4,705,341	4,934,809	5,328,009	5,680,389	6,127,716
Unrestricted	2,187,630	2,269,272	2,542,575	2,701,866	2,872,151
Restricted	2,517,711	2,665,536	2,785,434	2,978,523	3,255,565
Endowment income	2,834,333	2,846,578	2,960,043	3,030,193	3,294,805
Unrestricted	1,373,303	1,300,310	1,279,388	1,298,562	1,382,336
Restricted	1,461,030	1,546,268	1,680,655	1,731,631	1,912,468
Sales and services	12,501,834	13,723,798	14,468,452	15,309,195	15,436,197
Educational activities	1,351,766	1,556,995	1,794,217	1,952,836	1,974,500
Auxiliary enterprises	5,787,670	6,048,495	6,341,253	6,656,340	6,889,833
Hospitals	5,362,398	6,118,307	6,332,982	6,700,019	6,571,863
Other sources	2,440,485	2,598,329	2,762,175	2,840,526	3,290,042
			Percentage distribution		
Total current funds revenues	100.0	100.0	100.0	100.0	100.0
Tuition and fees	39.4	39.7	40.2	40.9	41.4
Federal Government	15.7	15.6	15.2	14.8	14.7
Appropriations	0.4	0.4	0.4	0.3	0.3
Unrestricted grants and contracts	2.2	2.1	2.1	2.2	2.2
Restricted grants and contracts 2/	7.0	7.1	7.2	7.3	7.4
Independent operations 3/	6.0	5.9	5.5	4.9	4.8
State governments	2.3	2.5	2.3	2.0	2.1
Appropriations	0.7	0.5	0.4	0.4	0.3
Unrestricted grants and contracts	0.2	0.2	0.2	0.1	0.2
Restricted grants and contracts	1.4	1.8	1.7	1.5	1.5
Local governments	0.7	0.7	0.7	0.8	0.6
Appropriations	—	—	—	—	—
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.5	0.6	0.7	0.5
Private gifts, grants, and contracts	8.8	8.5	8.7	8.8	9.0
Unrestricted	4.1	3.9	4.1	4.2	4.2
Restricted	4.7	4.6	4.5	4.6	4.8
Endowment income	5.3	4.9	4.8	4.7	4.8
Unrestricted	2.6	2.2	2.1	2.0	2.0
Restricted	2.7	2.7	2.7	2.7	2.8
Sales and services	23.3	23.7	23.6	23.7	22.6
Educational activities	2.5	2.7	2.9	3.0	2.9
Auxiliary enterprises	10.8	10.4	10.3	10.3	10.1
Hospitals	10.0	10.6	10.3	10.4	9.6
Other sources	4.5	4.5	4.5	4.4	4.8

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
3/ Revenues are from federal and independent operations.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1991-1995).

Table 11.— Current funds expenditures of private nonprofit institutions of higher education, by level of institution, and by purpose: Fiscal year 1995 1/

Purpose	All nonprofit	Nonprofit 4-year	Nonprofit 2-year
		in thousands	
Total current funds expenditures	$66,122,565	$65,403,284	$719,282
Education and general expenditures	50,662,377	50,058,332	604,045
Instruction	17,760,315	17,553,243	207,071
Research	5,279,307	5,278,859	449
Public service	1,655,200	1,653,423	1,778
Academic support	3,686,127	3,643,671	42,456
Libraries	1,528,254	1,517,586	10,668
Student services	3,242,074	3,170,816	71,258
Institutional support	6,595,354	6,471,042	124,313
Operation and maintenance of plant	3,895,292	3,827,211	68,081
Scholarships and fellowships	7,503,140	7,420,275	82,865
From unrestricted funds	5,153,785	5,121,113	32,672
From restricted funds 2/	2,349,355	2,299,162	50,194
Mandatory transfers	1,045,567	1,039,792	5,775
Auxiliary enterprises	5,910,705	5,851,601	59,103
Mandatory transfers	392,094	391,224	870
Hospitals	6,269,626	6,213,755	55,871
Mandatory transfers	83,729	83,729	0
Independent operations	3,279,858	3,279,596	263
Mandatory transfers	1,908	1,908	0
		Percentage distribution	
Total current funds expenditures	100.0	100.0	100.0
Education and general expenditures	76.6	76.5	84.0
Instruction	26.9	26.8	28.8
Research	8.0	8.1	0.1
Public service	2.5	2.5	0.2
Academic support	5.6	5.6	5.9
Libraries	2.3	2.3	1.5
Student services	4.9	4.8	9.9
Institutional support	10.0	9.9	17.3
Operation and maintenance of plant	5.9	5.9	9.5
Scholarships and fellowships	11.3	11.3	11.5
From unrestricted funds	7.8	7.8	4.5
From restricted funds 2/	3.6	3.5	7.0
Mandatory transfers	1.6	1.6	0.8
Auxiliary enterprises	8.9	8.9	8.2
Mandatory transfers	0.6	0.6	0.1
Hospitals	9.5	9.5	7.8
Mandatory transfers	0.1	0.1	0.0
Independent operations	5.0	5.0	—
Mandatory transfers	—	—	0.0

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 "Finance" survey.

Table 12.— Current funds expenditures of private nonprofit institutions of higher education in current dollars, by purpose: Fiscal years 1991 through 1995 1/

Purpose	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands				
Total current funds expenditures	$52,079,906	$56,246,224	$59,458,074	$62,702,212	$66,122,565
Education and general expenditures	38,769,871	41,990,992	44,619,919	47,600,834	50,662,377
Instruction	13,826,162	14,877,004	15,778,768	16,734,809	17,760,315
Research	4,075,788	4,310,974	4,685,639	4,936,720	5,279,307
Public service	1,084,517	1,202,418	1,369,917	1,498,752	1,655,200
Academic support	3,007,401	3,207,865	3,342,039	3,524,139	3,686,127
Libraries	1,165,938	1,294,388	1,334,328	1,437,600	1,528,254
Student services	2,503,145	2,694,795	2,822,861	3,052,995	3,242,074
Institutional support	5,477,288	5,813,957	5,925,131	6,287,848	6,595,354
Operation and maintenance of plant	3,266,195	3,414,179	3,550,098	3,757,026	3,895,292
Scholarships and fellowships	4,794,531	5,688,700	6,300,406	6,890,856	7,503,140
From unrestricted funds	3,143,481	3,645,488	4,182,155	4,687,435	5,153,785
From restricted funds 2/	1,651,049	2,043,212	2,118,252	2,203,420	2,349,355
Mandatory transfers	734,845	781,100	845,061	917,690	1,045,567
Auxiliary enterprises	5,151,099	5,258,784	5,471,362	5,736,984	5,910,705
Mandatory transfers	313,383	347,957	350,903	374,675	392,094
Hospitals	5,009,953	5,671,531	5,949,070	6,191,929	6,269,626
Mandatory transfers	78,491	109,619	84,818	102,449	83,729
Independent operations	3,148,982	3,324,917	3,417,723	3,172,465	3,279,858
Mandatory transfers	4,444	2,886	1,808	1,880	1,908
	Percentage distribution				
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0
Education and general expenditures	74.4	74.7	75.0	75.9	76.6
Instruction	26.5	26.4	26.5	26.7	26.9
Research	7.8	7.7	7.9	7.9	8.0
Public service	2.1	2.1	2.3	2.4	2.5
Academic support	5.8	5.7	5.6	5.6	5.6
Libraries	2.2	2.3	2.2	2.3	2.3
Student services	4.8	4.8	4.7	4.9	4.9
Institutional support	10.5	10.3	10.0	10.0	10.0
Operation and maintenance of plant	6.3	6.1	6.0	6.0	5.9
Scholarships and fellowships	9.2	10.1	10.6	11.0	11.3
From unrestricted funds	6.0	6.5	7.0	7.5	7.8
From restricted funds 2/	3.2	3.6	3.6	3.5	3.6
Mandatory transfers	1.4	1.4	1.4	1.5	1.6
Auxiliary enterprises	9.9	9.3	9.2	9.1	8.9
Mandatory transfers	0.6	0.6	0.6	0.6	0.6
Hospitals	9.6	10.1	10.0	9.9	9.5
Mandatory transfers	0.2	0.2	0.1	0.2	0.1
Independent operations	6.0	5.9	5.7	5.1	5.0
Mandatory transfers	—	—	—	—	—

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
— Less than 0.05 percent.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1991-1995).

Table 13A.— Current funds revenues and expenditures of institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$189,120,570	$51,506,876	$23,243,172	$49,508,974	$64,861,550	$182,968,610	$55,719,707	$12,285,328	$114,963,575
Alabama	3,120,468	549,916	326,163	956,058	1,288,331	2,958,406	798,957	119,960	2,039,490
Alaska	367,284	52,951	53,755	184,683	75,895	356,408	99,425	6,772	250,212
Arizona	2,083,810	540,449	294,242	885,484	363,635	1,985,153	665,022	108,788	1,211,343
Arkansas	1,255,123	222,705	93,582	436,261	502,575	1,211,426	335,995	70,553	804,878
California	21,732,186	4,661,285	3,598,447	6,620,028	6,852,426	20,863,000	6,094,113	1,143,397	13,625,489
Colorado	2,595,725	787,255	622,218	550,059	636,193	2,521,707	835,518	159,439	1,526,750
Connecticut	2,802,543	871,655	336,928	517,270	1,076,690	2,790,668	920,557	250,426	1,619,685
Delaware	532,222	196,299	46,560	150,656	138,706	502,080	191,429	30,060	280,591
District of Columbia	2,785,573	877,475	572,760	81,762	1,253,576	2,641,467	592,227	173,950	1,875,290
Florida	5,370,149	1,562,489	635,503	2,071,336	1,100,821	5,222,430	1,832,764	284,431	3,105,235
Georgia	4,669,631	991,362	483,114	1,419,447	1,775,707	4,527,066	1,312,214	289,710	2,925,141
Hawaii	756,909	100,910	120,205	401,145	134,649	753,898	263,001	14,455	476,443
Idaho	600,710	122,279	41,644	244,514	192,272	571,744	211,238	27,267	333,239
Illinois	9,556,668	2,569,974	1,391,013	2,064,998	3,530,683	9,396,560	2,625,316	630,667	6,140,578
Indiana	4,208,421	1,287,190	289,500	1,026,788	1,604,943	4,040,786	1,219,351	305,367	2,516,068
Iowa	2,825,664	751,586	320,971	697,177	1,055,930	2,752,690	714,008	222,675	1,816,007
Kansas	1,773,217	382,201	172,064	662,454	556,499	1,770,163	550,989	78,593	1,140,580
Kentucky	2,140,650	477,439	149,099	737,954	776,159	2,012,000	580,661	123,186	1,308,153
Louisiana	2,594,795	638,743	229,117	756,642	970,294	2,533,954	777,087	146,934	1,609,932
Maine	659,247	256,381	47,544	171,750	183,573	641,301	193,050	59,176	389,074
Maryland	4,215,706	943,201	1,332,502	924,547	1,015,456	4,106,305	1,395,370	198,448	2,512,487
Massachusetts	8,165,627	3,486,229	1,285,551	700,546	2,693,301	7,973,635	2,435,896	837,553	4,700,187
Michigan	6,686,146	1,900,674	613,393	1,866,604	2,305,474	6,251,727	1,820,912	411,230	4,019,585
Minnesota	3,558,038	992,226	314,464	982,180	1,269,168	3,483,852	1,051,746	237,881	2,194,224
Mississippi	1,571,106	279,838	176,934	611,482	502,852	1,488,741	471,945	74,990	941,806
Missouri	3,998,763	1,135,383	318,970	751,150	1,793,261	3,734,201	1,391,008	255,870	2,087,323
Montana	438,398	110,738	78,387	133,066	116,207	426,961	124,032	26,914	276,016
Nebraska	1,453,813	307,076	140,286	432,997	573,455	1,396,632	437,589	70,429	888,614
Nevada	492,959	80,444	52,295	252,977	107,242	456,094	157,600	13,184	285,311
New Hampshire	912,258	416,748	87,004	95,768	312,738	878,781	259,204	91,940	527,637
New Jersey	4,372,092	1,214,630	400,745	1,409,358	1,347,358	4,234,720	1,241,586	319,254	2,673,880
New Mexico	1,363,775	142,890	249,507	482,860	488,518	1,321,071	297,614	44,771	978,686
New York	18,229,875	6,150,833	2,130,163	3,982,026	5,966,853	17,945,119	5,441,369	1,664,857	10,838,894
North Carolina	5,984,337	1,001,022	685,661	1,852,503	2,445,152	5,736,166	1,865,655	342,830	3,527,681
North Dakota	505,810	110,384	75,332	163,593	156,502	494,080	161,996	23,688	308,397
Ohio	7,016,352	2,464,172	575,297	1,659,566	2,317,318	6,856,454	2,219,648	557,287	4,079,519
Oklahoma	1,619,242	386,413	193,226	606,743	432,860	1,561,277	523,513	101,714	936,050
Oregon	2,191,029	563,872	282,083	592,624	752,450	2,121,873	618,066	113,543	1,390,264
Pennsylvania	11,081,716	3,960,813	1,069,036	1,508,534	4,543,332	10,753,383	2,804,030	827,463	7,121,889
Rhode Island	1,039,371	535,393	94,798	125,567	283,613	1,042,358	327,256	107,229	577,873
South Carolina	2,335,526	536,822	199,473	669,239	929,992	2,150,909	639,517	97,458	1,413,934
South Dakota	329,386	105,844	38,474	105,197	79,870	322,309	108,676	19,928	193,705
Tennessee	3,545,476	769,832	351,056	898,678	1,525,910	3,453,161	1,040,214	183,869	2,229,078
Texas	10,127,690	1,978,353	1,022,114	3,895,369	3,231,853	9,773,408	3,590,706	463,827	5,718,875
Utah	1,970,243	317,252	187,714	441,726	1,023,552	1,846,316	517,187	48,844	1,280,284
Vermont	623,906	334,382	54,107	49,432	185,987	604,678	174,087	63,606	366,985
Virginia	4,395,858	1,212,180	350,304	977,099	1,856,275	4,289,126	1,196,345	285,314	2,807,467
Washington	3,416,879	904,506	486,472	1,009,039	1,016,862	3,320,950	1,043,108	243,314	2,034,529
West Virginia	883,545	267,555	118,219	329,313	168,458	847,589	266,562	67,966	513,061
Wisconsin	3,859,473	945,986	416,933	1,219,284	1,277,270	3,760,350	1,180,285	229,971	2,350,095
Wyoming	305,181	50,639	38,247	143,439	72,855	305,475	104,063	14,351	187,061

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 13B.— Percentage distribution of current funds revenues and expenditures of institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$189,120,570	27.2	12.3	26.2	34.3	$182,968,610	30.5	6.7	62.8
Alabama	3,120,468	17.6	10.5	30.6	41.3	2,958,406	27.0	4.1	68.9
Alaska	367,284	14.4	14.6	50.3	20.7	356,408	27.9	1.9	70.2
Arizona	2,083,810	25.9	14.1	42.5	17.5	1,985,153	33.5	5.5	61.0
Arkansas	1,255,123	17.7	7.5	34.8	40.0	1,211,426	27.7	5.8	66.4
California	21,732,186	21.4	16.6	30.5	31.5	20,863,000	29.2	5.5	65.3
Colorado	2,595,725	30.3	24.0	21.2	24.5	2,521,707	33.1	6.3	60.5
Connecticut	2,802,543	31.1	12.0	18.5	38.4	2,790,668	33.0	9.0	58.0
Delaware	532,222	36.9	8.7	28.3	26.1	502,080	38.1	6.0	55.9
District of Columbia	2,785,573	31.5	20.6	2.9	45.0	2,641,467	22.4	6.6	71.0
Florida	5,370,149	29.1	11.8	38.6	20.5	5,222,430	35.1	5.4	59.5
Georgia	4,669,631	21.2	10.3	30.4	38.0	4,527,066	29.0	6.4	64.6
Hawaii	756,909	13.3	15.9	53.0	17.8	753,898	34.9	1.9	63.2
Idaho	600,710	20.4	6.9	40.7	32.0	571,744	36.9	4.8	58.3
Illinois	9,556,668	26.9	14.6	21.6	36.9	9,396,560	27.9	6.7	65.3
Indiana	4,208,421	30.6	6.9	24.4	38.1	4,040,786	30.2	7.6	62.3
Iowa	2,825,664	26.6	11.4	24.7	37.4	2,752,690	25.9	8.1	66.0
Kansas	1,773,217	21.6	9.7	37.4	31.4	1,770,163	31.1	4.4	64.4
Kentucky	2,140,650	22.3	7.0	34.5	36.3	2,012,000	28.9	6.1	65.0
Louisiana	2,594,795	24.6	8.8	29.2	37.4	2,533,954	30.7	5.8	63.5
Maine	659,247	38.9	7.2	26.1	27.8	641,301	30.1	9.2	60.7
Maryland	4,215,706	22.4	31.6	21.9	24.1	4,106,305	34.0	4.8	61.2
Massachusetts	8,165,627	42.7	15.7	8.6	33.0	7,973,635	30.5	10.5	58.9
Michigan	6,686,146	28.4	9.2	27.9	34.5	6,251,727	29.1	6.6	64.3
Minnesota	3,558,038	27.9	8.8	27.6	35.7	3,483,852	30.2	6.8	63.0
Mississippi	1,571,106	17.8	11.3	38.9	32.0	1,488,741	31.7	5.0	63.3
Missouri	3,998,763	28.4	8.0	18.8	44.8	3,734,201	37.3	6.9	55.9
Montana	438,398	25.3	17.9	30.4	26.5	426,961	29.0	6.3	64.6
Nebraska	1,453,813	21.1	9.6	29.8	39.4	1,396,632	31.3	5.0	63.6
Nevada	492,959	16.3	10.6	51.3	21.8	456,094	34.6	2.9	62.6
New Hampshire	912,258	45.7	9.5	10.5	34.3	878,781	29.5	10.5	60.0
New Jersey	4,372,092	27.8	9.2	32.2	30.8	4,234,720	29.3	7.5	63.1
New Mexico	1,363,775	10.5	18.3	35.4	35.8	1,321,071	22.5	3.4	74.1
New York	18,229,875	33.7	11.7	21.8	32.7	17,945,119	30.3	9.3	60.4
North Carolina	5,984,337	16.7	11.5	31.0	40.9	5,736,166	32.5	6.0	61.5
North Dakota	505,810	21.8	14.9	32.3	30.9	494,080	32.8	4.8	62.4
Ohio	7,016,352	35.1	8.2	23.7	33.0	6,856,454	32.4	8.1	59.5
Oklahoma	1,619,242	23.9	11.9	37.5	26.7	1,561,277	33.5	6.5	60.0
Oregon	2,191,029	25.7	12.9	27.0	34.3	2,121,873	29.1	5.4	65.5
Pennsylvania	11,081,716	35.7	9.6	13.6	41.0	10,753,383	26.1	7.7	66.2
Rhode Island	1,039,371	51.5	9.1	12.1	27.3	1,012,358	32.3	10.6	57.1
South Carolina	2,335,526	23.0	8.5	28.7	39.8	2,150,909	29.7	4.5	65.7
South Dakota	329,386	32.1	11.7	31.9	24.2	322,309	33.7	6.2	60.1
Tennessee	3,545,476	21.7	9.9	25.3	43.0	3,453,161	30.1	5.3	64.6
Texas	10,127,690	19.5	10.1	38.5	31.9	9,773,408	36.7	4.7	58.5
Utah	1,970,243	16.1	9.5	22.4	52.0	1,846,316	28.0	2.6	69.3
Vermont	623,906	53.6	8.7	7.9	29.8	604,678	28.8	10.5	60.7
Virginia	4,395,858	27.6	8.0	22.2	42.2	4,289,126	27.9	6.7	65.5
Washington	3,416,879	26.5	14.2	29.5	29.8	3,320,950	31.4	7.3	61.3
West Virginia	883,545	30.3	13.4	37.3	19.1	847,589	31.4	8.0	60.5
Wisconsin	3,859,473	24.5	10.8	31.6	33.1	3,768,350	31.3	6.1	62.6
Wyoming	305,181	16.6	12.5	47.0	23.9	305,475	34.1	4.7	61.2

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 14A.— Current funds revenues and expenditures of public 4-year institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$97,963,262	$17,385,587	$12,021,028	$34,330,489	$34,226,159	$94,894,862	$28,158,421	$3,941,399	$62,795,042
Alabama	2,461,464	312,353	253,790	749,856	1,145,464	2,318,955	562,659	54,397	1,701,899
Alaska	341,394	43,781	53,125	182,314	62,174	333,187	93,597	5,205	234,385
Arizona	1,477,545	319,662	261,555	596,022	300,307	1,424,965	432,402	86,100	906,463
Arkansas	1,013,622	139,177	81,742	368,917	423,787	976,172	256,484	45,324	674,365
California	10,757,183	1,593,297	1,441,556	3,589,275	4,133,055	10,357,446	2,945,113	491,686	6,920,646
Colorado	1,967,726	444,734	586,031	414,511	522,450	1,919,486	609,688	101,566	1,208,231
Connecticut	1,054,300	194,052	110,179	399,433	350,635	1,040,408	311,853	34,143	694,412
Delaware	429,250	155,922	42,651	100,990	129,688	405,856	164,907	26,700	214,249
District of Columbia	111,943	10,834	15,371	76,822	8,915	107,524	43,724	1,233	62,567
Florida	2,476,941	349,984	273,642	1,292,945	560,370	2,441,933	835,995	84,692	1,521,245
Georgia	2,305,383	337,872	239,836	1,071,492	656,183	2,273,655	681,920	93,651	1,498,084
Hawaii	534,734	35,502	111,701	315,156	72,375	536,588	173,472	4,992	358,124
Idaho	441,831	73,755	35,389	214,825	117,862	424,235	154,010	16,693	253,532
Illinois	3,160,325	543,007	339,461	1,205,066	1,072,791	3,136,469	876,168	146,502	2,113,800
Indiana	2,859,335	619,851	233,464	875,453	1,130,568	2,757,354	846,609	95,772	1,814,974
Iowa	1,762,207	216,300	264,789	519,178	761,941	1,711,451	365,365	56,752	1,289,334
Kansas	1,297,701	218,240	149,485	483,602	446,374	1,318,001	385,213	41,159	891,629
Kentucky	1,640,463	271,451	121,694	646,403	600,915	1,529,182	427,776	58,146	1,043,259
Louisiana	1,878,896	335,046	125,189	679,753	738,908	1,825,857	538,816	52,583	1,234,458
Maine	355,127	83,601	34,068	146,615	90,843	346,643	105,021	22,471	219,151
Maryland	1,930,476	390,991	517,494	632,981	389,011	1,864,449	600,329	65,826	1,198,295
Massachusetts	1,259,662	367,614	127,235	499,687	265,126	1,240,444	404,567	68,672	767,206
Michigan	4,910,771	1,090,099	539,326	1,299,486	1,981,860	4,573,732	1,221,813	228,135	3,123,784
Minnesota	2,138,093	309,290	252,277	673,649	902,877	2,101,547	558,699	75,751	1,467,097
Mississippi	1,147,073	161,831	140,823	429,043	415,376	1,072,816	291,331	43,786	737,699
Missouri	1,666,292	375,749	96,174	570,677	623,692	1,550,558	516,463	77,933	956,162
Montana	346,924	75,644	57,385	115,713	98,182	337,025	93,356	18,265	225,404
Nebraska	987,173	119,442	115,837	342,699	409,195	941,432	238,523	25,525	677,384
Nevada	410,209	60,092	49,343	200,694	100,080	378,931	119,560	11,306	248,065
New Hampshire	352,777	138,970	34,904	72,809	106,094	332,712	92,710	29,568	210,434
New Jersey	2,551,014	441,190	180,018	1,051,083	878,724	2,440,072	727,132	117,077	1,595,864
New Mexico	1,118,987	88,190	222,623	358,202	449,971	1,090,991	210,359	32,542	848,090
New York	5,794,163	907,770	796,322	2,479,124	1,610,948	5,820,494	1,823,318	256,427	3,740,749
North Carolina	2,824,357	320,887	381,505	1,265,322	856,642	2,753,622	907,748	128,993	1,716,881
North Dakota	413,830	75,980	61,984	141,737	134,128	403,568	127,838	13,540	262,190
Ohio	4,355,967	1,088,215	365,163	1,262,716	1,639,873	4,319,986	1,431,772	195,832	2,692,382
Oklahoma	1,085,477	175,342	169,331	484,580	256,224	1,052,402	352,253	44,814	655,334
Oregon	1,384,302	238,988	219,181	338,054	588,078	1,347,014	319,361	39,552	988,102
Pennsylvania	4,235,047	1,187,638	477,892	1,039,439	1,530,078	4,067,229	1,194,308	165,104	2,707,816
Rhode Island	286,837	94,843	38,672	93,837	59,485	287,752	91,560	19,889	176,303
South Carolina	1,727,310	286,118	152,490	505,719	782,983	1,550,768	433,574	35,003	1,082,191
South Dakota	259,587	61,175	34,820	104,939	58,654	251,170	89,893	7,522	153,755
Tennessee	1,782,111	256,567	140,757	723,921	660,866	1,775,259	590,076	44,948	1,140,235
Texas	6,502,388	866,020	713,897	2,769,424	2,153,046	6,251,932	2,299,560	225,142	3,727,230
Utah	1,270,556	153,677	170,010	372,466	574,403	1,228,195	286,122	26,340	915,733
Vermont	320,126	134,708	38,340	45,604	101,475	306,998	89,669	18,902	198,427
Virginia	3,128,383	642,587	282,823	750,677	1,452,296	3,061,998	778,101	141,761	2,142,136
Washington	2,150,328	348,294	439,521	586,444	776,069	2,105,296	551,548	108,329	1,445,419
West Virginia	665,427	167,232	64,760	314,124	119,311	648,054	220,706	34,590	392,757
Wisconsin	2,425,243	433,057	330,452	794,347	867,387	2,345,180	619,442	109,235	1,616,503
Wyoming	205,007	28,969	34,952	82,668	58,419	207,866	65,939	11,321	130,606

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 14B.— Percentage distribution of current funds revenues and expenditures of public 4-year institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$97,963,262	17.7	12.3	35.0	34.9	$94,894,862	29.7	4.2	66.2
Alabama	2,461,464	12.7	10.3	30.5	46.5	2,318,955	24.3	2.3	73.4
Alaska	341,394	12.8	15.6	53.4	18.2	333,187	28.1	1.6	70.3
Arizona	1,477,545	21.6	17.7	40.3	20.3	1,424,965	30.3	6.0	63.6
Arkansas	1,013,622	13.7	8.1	36.4	41.8	976,172	26.3	4.6	69.1
California	10,757,183	14.8	13.4	33.4	38.4	10,357,446	28.4	4.7	66.8
Colorado	1,967,726	22.6	29.8	21.1	26.6	1,919,486	31.8	5.3	62.9
Connecticut	1,054,300	18.4	10.5	37.9	33.3	1,040,408	30.0	3.3	66.7
Delaware	429,250	36.3	9.9	23.5	30.2	405,856	40.6	6.6	52.8
District of Columbia	111,943	9.7	13.7	68.6	8.0	107,524	40.7	1.1	58.2
Florida	2,476,941	14.1	11.0	52.2	22.6	2,441,933	34.2	3.5	62.3
Georgia	2,305,383	14.7	10.4	46.5	28.5	2,273,655	30.0	4.1	65.9
Hawaii	534,734	6.6	20.9	58.9	13.5	536,588	32.3	0.9	66.7
Idaho	441,831	16.7	8.0	48.6	26.7	424,235	36.3	3.9	59.8
Illinois	3,160,325	17.2	10.7	38.1	33.9	3,136,469	27.9	4.7	67.4
Indiana	2,859,335	21.7	8.2	30.6	39.5	2,757,354	30.7	3.5	65.8
Iowa	1,762,207	12.3	15.0	29.5	43.2	1,711,451	21.3	3.3	75.3
Kansas	1,297,701	16.8	11.5	37.3	34.4	1,318,001	29.2	3.1	67.7
Kentucky	1,640,463	16.5	7.4	39.4	36.6	1,529,182	28.0	3.8	68.2
Louisiana	1,878,896	17.8	6.7	36.2	39.3	1,825,857	29.5	2.9	67.6
Maine	355,127	23.5	9.6	41.3	25.6	346,643	30.3	6.5	63.2
Maryland	1,930,476	20.3	26.8	32.8	20.2	1,864,449	32.2	3.5	64.3
Massachusetts	1,259,662	29.2	10.1	39.7	21.0	1,240,444	32.6	5.5	61.8
Michigan	4,910,771	22.2	11.0	26.5	40.4	4,573,732	26.7	5.0	68.3
Minnesota	2,138,093	14.5	11.8	31.5	42.2	2,101,547	26.6	3.6	69.8
Mississippi	1,147,073	14.1	12.3	37.4	36.2	1,072,816	27.2	4.1	68.8
Missouri	1,666,292	22.5	5.8	34.2	37.4	1,550,558	33.3	5.0	61.7
Montana	346,924	21.8	16.5	33.4	28.3	337,025	27.7	5.4	66.9
Nebraska	987,173	12.1	11.7	34.7	41.5	941,432	25.3	2.7	72.0
Nevada	410,209	14.6	12.0	48.9	24.4	378,931	31.6	3.0	65.5
New Hampshire	352,777	39.4	9.9	20.6	30.1	332,712	27.9	8.9	63.2
New Jersey	2,551,014	17.3	7.1	41.2	34.4	2,440,072	29.8	4.8	65.4
New Mexico	1,118,987	7.9	19.9	32.0	40.2	1,090,991	19.3	3.0	77.7
New York	5,794,163	15.7	13.7	42.8	27.8	5,820,494	31.3	4.4	64.3
North Carolina	2,824,357	11.4	13.5	44.8	30.3	2,753,622	33.0	4.7	62.3
North Dakota	413,830	18.4	15.0	34.3	32.4	403,568	31.7	3.4	65.0
Ohio	4,355,967	25.0	8.4	29.0	37.6	4,319,986	33.1	4.5	62.3
Oklahoma	1,085,477	16.2	15.6	44.6	23.6	1,052,402	33.5	4.3	62.3
Oregon	1,384,302	17.3	15.8	24.4	42.5	1,347,014	23.7	2.9	73.4
Pennsylvania	4,235,047	28.0	11.3	24.5	36.1	4,067,229	29.4	4.1	66.6
Rhode Island	286,837	33.1	13.5	32.7	20.7	287,752	31.8	6.9	61.3
South Carolina	1,727,310	16.6	8.8	29.3	45.3	1,550,768	28.0	2.3	69.8
South Dakota	259,587	23.6	13.4	40.4	22.6	251,170	35.8	3.0	61.2
Tennessee	1,782,111	14.4	7.9	40.6	37.1	1,775,259	33.2	2.5	64.2
Texas	6,502,388	13.3	11.0	42.6	33.1	6,251,932	36.8	3.6	59.6
Utah	1,270,556	12.1	13.4	29.3	45.2	1,228,195	23.3	2.1	74.6
Vermont	320,126	42.1	12.0	14.2	31.7	306,998	29.2	6.2	64.6
Virginia	3,128,383	20.5	9.0	24.0	46.4	3,061,998	25.4	4.6	70.0
Washington	2,150,328	16.2	20.4	27.3	36.1	2,105,296	26.2	5.1	68.7
West Virginia	665,427	25.1	9.7	47.2	17.9	648,054	34.1	5.3	60.6
Wisconsin	2,425,243	17.9	13.6	32.8	35.8	2,345,180	26.4	4.7	68.9
Wyoming	205,007	14.1	17.0	40.3	28.5	207,866	31.7	5.4	62.8

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 15A.— Current funds revenues and expenditures of public 2-year institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$21,349,231	$4,522,517	$1,170,815	$13,281,076	$2,374,823	$20,570,113	$9,440,773	$720,624	$10,408,716
Alabama	343,691	82,493	34,774	195,240	31,184	329,122	151,966	20,240	156,916
Alaska	3,483	501	0	2,353	630	3,397	1,634	17	1,745
Arizona	453,978	97,775	27,913	289,345	38,944	429,215	188,502	14,071	226,643
Arkansas	100,332	18,768	6,875	64,914	9,774	94,495	40,484	3,328	50,683
California	3,923,417	332,128	169,629	2,983,765	437,894	3,664,347	1,653,227	64,107	1,947,013
Colorado	264,279	84,767	20,100	129,570	29,842	259,814	114,346	13,453	132,016
Connecticut	142,132	46,911	4,364	84,244	6,613	141,648	58,962	10,397	72,290
Delaware	67,446	12,644	2,938	49,453	2,411	63,228	15,141	703	47,384
District of Columbia	—	—	—	—	—	—	—	—	—
Florida	1,107,144	280,412	60,441	662,370	103,920	1,107,538	505,132	31,121	571,285
Georgia	454,941	83,786	19,188	307,049	44,919	455,026	219,218	36,110	199,699
Hawaii	116,548	13,891	7,003	85,959	9,696	116,715	59,302	455	56,957
Idaho	51,087	8,008	5,577	28,771	8,731	49,498	17,676	1,989	29,833
Illinois	1,199,811	242,257	72,086	736,954	148,514	1,156,968	489,703	20,851	646,413
Indiana	221,010	47,439	11,614	124,274	37,682	209,829	71,383	9,832	128,615
Iowa	344,297	89,959	26,945	153,557	73,836	340,180	165,039	4,966	170,175
Kansas	284,871	52,688	15,900	175,312	40,971	272,109	114,676	7,326	150,107
Kentucky	138,105	37,051	5,123	83,827	12,104	134,556	65,222	7,216	62,118
Louisiana	89,773	26,132	6,001	47,836	9,804	83,818	42,813	2,140	38,865
Maine	45,299	11,566	3,664	23,455	6,615	44,626	20,782	1,042	22,803
Maryland	455,293	142,826	20,766	248,951	42,750	444,493	203,186	12,778	228,530
Massachusetts	326,658	121,573	18,801	165,924	20,360	316,781	134,478	14,928	167,375
Michigan	888,111	234,334	37,312	520,670	95,795	822,026	353,969	26,537	441,519
Minnesota	533,473	142,873	29,169	282,592	78,840	522,917	246,831	21,304	254,782
Mississippi	296,090	49,918	26,933	181,977	37,262	285,979	142,785	8,984	134,210
Missouri	312,491	69,543	20,396	172,306	50,246	286,320	148,367	5,925	132,028
Montana	39,061	8,318	8,578	17,092	5,072	39,593	17,353	2,217	20,022
Nebraska	137,664	23,578	8,118	89,609	16,358	135,238	60,890	4,078	70,269
Nevada	74,067	14,588	2,918	52,272	4,289	68,969	36,212	1,538	31,220
New Hampshire	38,842	19,549	2,099	15,130	2,063	38,842	16,997	900	20,945
New Jersey	555,638	197,263	20,166	293,614	44,594	542,462	227,470	23,835	291,158
New Mexico	197,947	23,587	25,449	123,307	25,603	187,750	74,544	6,707	106,499
New York	1,462,464	446,042	29,841	857,851	128,730	1,470,929	665,489	145,690	659,750
North Carolina	697,244	74,470	29,140	534,487	59,147	652,593	352,051	8,703	291,839
North Dakota	54,097	14,101	7,328	21,617	11,051	53,162	24,552	1,617	26,993
Ohio	662,518	228,718	16,103	340,938	76,759	630,809	272,608	23,243	334,958
Oklahoma	215,302	36,848	13,046	120,494	44,914	210,600	89,546	6,261	114,794
Oregon	431,729	71,612	43,862	250,685	65,569	409,410	183,833	12,166	213,411
Pennsylvania	449,413	150,106	26,491	232,848	39,967	439,604	218,494	15,399	205,711
Rhode Island	57,334	18,955	1,902	29,896	6,581	56,704	28,588	2,174	25,942
South Carolina	269,893	63,131	25,100	153,109	28,552	266,863	121,483	3,169	142,212
South Dakota	1,266	443	577	0	246	1,273	420	167	687
Tennessee	271,384	60,098	36,808	158,159	16,319	266,912	135,539	5,847	125,526
Texas	1,621,048	307,122	119,926	1,012,612	181,388	1,565,501	713,134	39,251	813,117
Utah	132,406	31,919	8,635	68,554	23,299	125,822	50,912	5,274	69,636
Vermont	9,553	6,469	945	1,832	308	9,457	2,205	931	6,321
Virginia	355,308	116,846	21,827	198,071	18,563	352,168	179,882	13,954	158,333
Washington	727,058	163,990	32,516	421,167	109,385	701,872	333,908	48,319	319,645
West Virginia	27,732	7,915	1,496	14,484	3,838	26,610	10,396	850	15,364
Wisconsin	608,305	94,584	31,399	411,810	70,512	595,854	364,201	5,877	225,776
Wyoming	88,202	12,018	3,033	60,772	12,380	86,468	35,246	2,637	48,584

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— District of Columbia does not have any public 2-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 15B.— Percentage distribution of current funds revenues and expenditures of public 2-year institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$21,349,231	21.2	5.5	62.2	11.1	$20,570,113	45.9	3.5	50.6
Alabama	343,691	24.0	10.1	56.8	9.1	329,122	46.2	6.1	47.7
Alaska	3,483	14.4	0.0	67.5	18.1	3,397	48.1	0.5	51.4
Arizona	453,978	21.5	6.1	63.7	8.6	429,215	43.9	3.3	52.8
Arkansas	100,332	18.7	6.9	64.7	9.7	94,495	42.8	3.5	53.6
California	3,923,417	8.5	4.3	76.1	11.2	3,664,347	45.1	1.7	53.1
Colorado	264,279	32.1	7.6	49.0	11.3	259,814	44.0	5.2	50.8
Connecticut	142,132	33.0	3.1	59.3	4.7	141,648	41.6	7.3	51.0
Delaware	67,446	18.7	4.4	73.3	3.6	63,228	23.9	1.1	74.9
District of Columbia	—	—	—	—	—	—	—	—	—
Florida	1,107,144	25.3	5.5	59.8	9.4	1,107,538	45.6	2.8	51.6
Georgia	454,941	18.4	4.2	67.5	9.9	455,026	48.2	7.9	43.9
Hawaii	116,548	11.9	6.0	73.8	8.3	116,715	50.8	0.4	48.8
Idaho	51,087	15.7	10.9	56.3	17.1	49,498	35.7	4.0	60.3
Illinois	1,199,811	20.2	6.0	61.4	12.4	1,156,968	42.3	1.8	55.9
Indiana	221,010	21.5	5.3	56.2	17.1	209,829	34.0	4.7	61.3
Iowa	344,297	26.1	7.8	44.6	21.4	340,180	48.5	1.5	50.0
Kansas	284,871	18.5	5.6	61.5	14.4	272,109	42.1	2.7	55.2
Kentucky	138,105	26.8	3.7	60.7	8.8	134,556	48.5	5.4	46.2
Louisiana	89,773	29.1	6.7	53.3	10.9	83,818	51.1	2.6	46.4
Maine	45,299	25.5	8.1	51.8	14.6	44,626	46.6	2.3	51.1
Maryland	455,293	31.4	4.6	54.7	9.4	444,493	45.7	2.9	51.4
Massachusetts	326,658	37.2	5.8	50.8	6.2	316,781	42.5	4.7	52.8
Michigan	888,111	26.4	4.2	58.6	10.8	822,026	43.1	3.2	53.7
Minnesota	533,473	26.8	5.5	53.0	14.8	522,917	47.2	4.1	48.7
Mississippi	296,090	16.9	9.1	61.5	12.6	285,979	49.9	3.1	46.9
Missouri	312,491	22.3	6.5	55.1	16.1	286,320	51.8	2.1	46.1
Montana	39,061	21.3	22.0	43.8	13.0	39,593	43.8	5.6	50.6
Nebraska	137,664	17.1	5.9	65.1	11.9	135,238	45.0	3.0	52.0
Nevada	74,067	19.7	3.9	70.6	5.8	68,969	52.5	2.2	45.3
New Hampshire	38,842	50.3	5.4	39.0	5.3	38,842	43.8	2.3	53.9
New Jersey	555,638	35.5	3.6	52.8	8.0	542,462	41.9	4.4	53.7
New Mexico	197,947	11.9	12.9	62.3	12.9	187,750	39.7	3.6	56.7
New York	1,462,464	30.5	2.0	58.7	8.8	1,470,929	45.2	9.9	44.9
North Carolina	697,244	10.7	4.2	76.7	8.5	652,593	53.9	1.3	44.7
North Dakota	54,097	26.1	13.5	40.0	20.4	53,162	46.2	3.0	50.8
Ohio	662,518	34.5	2.4	51.5	11.6	630,809	43.2	3.7	53.1
Oklahoma	215,302	17.1	6.1	56.0	20.9	210,600	42.5	3.0	54.5
Oregon	431,729	16.6	10.2	58.1	15.2	409,410	44.9	3.0	52.1
Pennsylvania	449,413	33.4	5.9	51.8	8.9	439,604	49.7	3.5	46.8
Rhode Island	57,334	33.1	3.3	52.1	11.5	56,704	50.4	3.8	45.8
South Carolina	269,893	23.4	9.3	56.7	10.6	266,863	45.5	1.2	53.3
South Dakota	1,266	35.0	45.6	0.0	19.4	1,273	33.0	13.1	54.0
Tennessee	271,384	22.1	13.6	58.3	6.0	266,912	50.8	2.2	47.0
Texas	1,621,048	18.9	7.4	62.5	11.2	1,565,501	45.6	2.5	51.9
Utah	132,406	24.1	6.5	51.8	17.6	125,822	40.5	4.2	55.3
Vermont	9,553	67.7	9.9	19.2	3.2	9,457	23.3	9.8	66.8
Virginia	355,308	32.9	6.1	55.7	5.2	352,168	51.1	4.0	45.0
Washington	727,058	22.6	4.5	57.9	15.0	701,872	47.6	6.9	45.5
West Virginia	27,732	28.5	5.4	52.2	13.8	26,610	39.1	3.2	57.7
Wisconsin	608,305	15.5	5.2	67.7	11.6	595,854	61.1	1.0	37.9
Wyoming	88,202	13.6	3.4	68.9	14.0	86,468	40.8	3.1	56.2

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— District of Columbia does not have any public 2-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 16A.— Current funds revenues and expenditures of private 4-year institutions of higher education, by selected categories and state: Fiscal year 1995 1/

State	Total revenues	Tuition and fees	Federal sources 2/	State & local sources 3/	Other revenues 4/	Total expenditures	Instruction	Scholarships & fellowships 5/	Other expenditures 6/
	in thousands								
50 states and D.C.	$68,180,761	$28,478,115	$10,002,571	$1,787,689	$27,912,387	$65,996,005	$17,731,962	$7,445,833	$40,818,210
Alabama	307,500	149,298	36,929	10,637	110,635	302,163	82,723	44,015	175,425
Alaska	18,834	5,252	571	15	12,996	15,935	3,067	1,454	11,413
Arizona	145,059	119,194	1,690	69	24,104	124,788	42,688	8,255	73,845
Arkansas	137,050	63,791	4,630	2,259	66,370	138,728	38,486	21,627	78,616
California	6,938,131	2,639,003	1,984,583	42,967	2,271,578	6,715,546	1,458,018	579,665	4,677,863
Colorado	330,093	228,654	14,786	5,525	81,128	308,998	103,127	42,463	163,407
Connecticut	1,588,133	621,260	222,112	32,798	711,962	1,589,768	545,915	203,624	840,229
Delaware	35,525	27,733	971	214	6,607	32,995	11,380	2,657	18,958
District of Columbia	2,673,629	866,640	557,389	4,940	1,244,661	2,533,943	548,503	172,717	1,812,723
Florida	1,735,573	890,363	300,974	115,580	428,656	1,629,154	478,841	165,032	985,281
Georgia	1,869,512	543,301	223,618	39,588	1,063,006	1,760,320	401,426	153,036	1,205,858
Hawaii	105,627	51,517	1,501	31	52,578	100,596	30,226	9,007	61,362
Idaho	31,470	18,438	661	866	11,505	31,267	7,892	6,116	17,259
Illinois	5,158,813	1,762,018	978,407	114,529	2,303,859	5,067,473	1,252,121	452,660	3,362,692
Indiana	1,111,777	606,102	44,271	26,889	434,515	1,061,820	297,517	199,377	564,927
Iowa	710,415	440,423	29,068	23,097	217,828	692,215	181,468	158,954	351,793
Kansas	180,295	106,102	5,227	3,417	65,549	169,702	48,484	28,123	93,094
Kentucky	339,745	151,646	21,517	7,155	159,426	327,032	82,009	55,984	189,039
Louisiana	617,343	271,541	97,830	28,963	219,010	615,592	192,381	92,060	331,151
Maine	250,744	155,578	9,604	1,080	84,483	241,716	65,024	34,728	141,964
Maryland	1,815,881	398,719	794,138	41,683	581,340	1,784,982	586,939	119,101	1,078,942
Massachusetts	6,523,617	2,953,544	1,138,349	34,309	2,397,415	6,362,295	1,877,009	747,982	3,737,305
Michigan	867,960	564,997	34,662	43,055	225,246	836,155	241,045	152,042	443,068
Minnesota	851,213	513,508	32,534	22,197	282,974	827,892	235,018	135,165	457,709
Mississippi	119,199	64,315	7,235	435	47,215	119,515	35,747	20,353	63,415
Missouri	1,977,331	661,578	201,415	7,794	1,106,544	1,855,419	715,391	168,578	971,450
Montana	48,347	26,459	9,331	3	12,554	46,504	12,217	6,325	27,961
Nebraska	325,653	160,732	16,330	689	147,901	316,684	136,754	40,825	139,104
Nevada	7,966	5,764	34	11	2,156	7,280	1,538	340	5,403
New Hampshire	502,844	245,366	49,666	7,372	200,440	491,473	146,153	60,339	284,981
New Jersey	1,225,814	545,704	199,938	60,844	419,328	1,214,288	278,860	172,824	762,605
New Mexico	42,691	27,446	1,435	1,350	12,460	39,270	11,960	5,522	21,788
New York	10,698,509	4,615,810	1,299,989	591,820	4,190,890	10,404,132	2,899,510	1,201,976	6,302,646
North Carolina	2,441,119	596,192	274,808	51,683	1,518,436	2,308,661	600,762	202,014	1,505,885
North Dakota	32,729	19,937	1,515	234	11,043	32,538	8,614	8,512	15,411
Ohio	1,936,076	1,099,162	192,297	53,959	590,657	1,851,363	497,357	335,742	1,018,264
Oklahoma	294,001	155,953	9,850	1,568	126,629	275,698	74,099	48,948	152,651
Oregon	373,658	252,011	18,980	3,885	98,781	364,149	114,531	61,765	187,852
Pennsylvania	6,083,930	2,422,335	556,719	217,703	2,887,173	5,968,429	1,343,026	625,221	4,000,181
Rhode Island	670,867	400,978	53,869	1,562	214,458	647,534	200,522	83,805	363,208
South Carolina	321,249	174,700	21,480	10,411	114,658	316,891	81,750	57,450	177,690
South Dakota	67,405	43,383	3,053	258	20,711	68,906	18,123	12,175	38,608
Tennessee	1,476,948	442,750	172,111	16,304	845,782	1,396,275	310,037	130,922	955,315
Texas	1,951,228	759,711	187,459	113,309	890,749	1,910,211	566,186	197,699	1,146,326
Utah	559,316	125,787	9,045	706	423,777	485,854	178,153	16,980	290,720
Vermont	284,753	186,928	14,721	1,780	81,323	278,811	78,850	42,779	157,182
Virginia	878,739	427,489	44,848	27,284	379,119	843,068	228,629	127,001	487,438
Washington	518,315	374,507	13,934	1,079	128,795	496,194	153,863	85,198	257,133
West Virginia	183,014	86,068	51,553	705	44,688	167,111	33,725	32,095	101,290
Wisconsin	815,123	408,428	54,929	13,075	338,691	818,672	194,293	114,600	509,779
Wyoming	—	—	—	—	—	—	—	—	—

1/ Private 4-year institutions include nonprofit and for-profit institutions.
2/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
3/ State and local sources include appropriations, grants and contracts from state and local governments.
4/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
5/ Excludes Pell Grants.
6/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 16B.— Percentage distribution of current funds revenues and expenditures of private 4-year institutions of higher education, by selected categories and state: Fiscal year 1995 1/

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 2/	State & local sources 3/	Other revenues 4/		Instruction	Scholarships & fellowships 5/	Other expenditures 6/
50 states and D.C.	$68,180,761	41.8	14.7	2.6	40.9	$65,996,005	26.9	11.3	61.8
Alabama	307,500	48.6	12.0	3.5	36.0	302,163	27.4	14.6	58.1
Alaska	18,834	27.9	3.0	0.1	69.0	15,935	19.2	9.1	71.6
Arizona	145,059	82.2	1.2	0.0	16.6	124,788	34.2	6.6	59.2
Arkansas	137,050	46.5	3.4	1.6	48.4	138,728	27.7	15.6	56.7
California	6,938,131	38.0	28.6	0.6	32.7	6,715,546	21.7	8.6	69.7
Colorado	330,093	69.3	4.5	1.7	24.6	308,998	33.4	13.7	52.9
Connecticut	1,588,133	39.1	14.0	2.1	44.8	1,589,768	34.3	12.8	52.9
Delaware	35,525	78.1	2.7	0.6	18.6	32,995	34.5	8.1	57.5
District of Columbia	2,673,629	32.4	20.8	0.2	46.6	2,533,943	21.6	6.8	71.5
Florida	1,735,573	51.3	17.3	6.7	24.7	1,629,154	29.4	10.1	60.5
Georgia	1,869,512	29.1	12.0	2.1	56.9	1,760,320	22.8	8.7	68.5
Hawaii	105,627	48.8	1.4	0.0	49.8	100,596	30.0	9.0	61.0
Idaho	31,470	58.6	2.1	2.8	36.6	31,267	25.2	19.6	55.2
Illinois	5,158,813	34.2	19.0	2.2	44.7	5,067,473	24.7	8.9	66.4
Indiana	1,111,777	54.5	4.0	2.4	39.1	1,061,820	28.0	18.8	53.2
Iowa	710,415	62.0	4.1	3.3	30.7	692,215	26.2	23.0	50.8
Kansas	180,295	58.8	2.9	1.9	36.4	169,702	28.6	16.6	54.9
Kentucky	339,745	44.6	6.3	2.1	46.9	327,032	25.1	17.1	57.8
Louisiana	617,343	44.0	15.8	4.7	35.5	615,592	31.3	15.0	53.8
Maine	250,744	62.0	3.8	0.4	33.7	241,716	26.9	14.4	58.7
Maryland	1,815,881	22.0	43.7	2.3	32.0	1,784,982	32.9	6.7	60.4
Massachusetts	6,523,617	45.3	17.4	0.5	36.7	6,362,295	29.5	11.8	58.7
Michigan	867,960	65.1	4.0	5.0	26.0	836,155	28.8	18.2	53.0
Minnesota	851,213	60.3	3.8	2.6	33.2	827,892	28.4	16.3	55.3
Mississippi	119,199	54.0	6.1	0.4	39.6	119,515	29.9	17.0	53.1
Missouri	1,977,331	33.5	10.2	0.4	56.0	1,855,419	38.6	9.1	52.4
Montana	48,347	54.7	19.3	0.0	26.0	46,504	26.3	13.6	60.1
Nebraska	325,653	49.4	5.0	0.2	45.4	316,684	43.2	12.9	43.9
Nevada	7,966	72.4	0.4	0.1	27.1	7,280	21.1	4.7	74.2
New Hampshire	502,844	48.8	9.9	1.5	39.9	491,473	29.7	12.3	58.0
New Jersey	1,225,814	44.5	16.3	5.0	34.2	1,214,288	23.0	14.2	62.8
New Mexico	42,691	64.3	3.4	3.2	29.2	39,270	30.5	14.1	55.5
New York	10,698,509	43.1	12.2	5.5	39.2	10,404,132	27.9	11.6	60.6
North Carolina	2,441,119	24.4	11.3	2.1	62.2	2,308,661	26.0	8.8	65.2
North Dakota	32,729	60.9	4.6	0.7	33.7	32,538	26.5	26.2	47.4
Ohio	1,936,076	56.8	9.9	2.8	30.5	1,851,363	26.9	18.1	55.0
Oklahoma	294,001	53.0	3.4	0.5	43.1	275,698	26.9	17.8	55.4
Oregon	373,658	67.4	5.1	1.0	26.4	364,149	31.5	17.0	51.6
Pennsylvania	6,083,930	39.8	9.2	3.6	47.5	5,968,429	22.5	10.5	67.0
Rhode Island	670,867	59.8	8.0	0.2	32.0	647,534	31.0	12.9	56.1
South Carolina	321,249	54.4	6.7	3.2	35.7	316,891	25.8	18.1	56.1
South Dakota	67,405	64.4	4.5	0.4	30.7	68,906	26.3	17.7	56.0
Tennessee	1,476,948	30.0	11.7	1.1	57.3	1,396,275	22.2	9.4	68.4
Texas	1,951,228	38.9	9.6	5.8	45.7	1,910,211	29.6	10.3	60.0
Utah	559,316	22.5	1.6	0.1	75.8	485,854	36.7	3.5	59.8
Vermont	284,753	65.6	5.2	0.6	28.6	278,811	28.3	15.3	56.4
Virginia	878,739	48.6	5.1	3.1	43.1	843,068	27.1	15.1	57.8
Washington	518,315	72.3	2.7	0.2	24.8	496,194	31.0	17.2	51.8
West Virginia	183,014	47.0	28.2	0.4	24.4	167,111	20.2	19.2	60.6
Wisconsin	815,123	50.1	6.7	1.6	41.6	818,672	23.7	14.0	62.3
Wyoming	—	—	—	—	—	—	—	—	—

1/ Private 4-year institutions include nonprofit and for-profit institutions.
2/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
3/ State and local sources include appropriations, grants and contracts from state and local governments.
4/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
5/ Excludes Pell Grants.
6/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 17A.— Current funds revenues and expenditures of private nonprofit 4-year institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues	Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/	Total expenditures	Instruction	Scholarships & fellowships 4/	Other expenditures 5/
	in thousands								
50 states and D.C.	$67,465,557	$27,829,796	$9,993,288	$1,779,157	$27,863,315	$65,403,284	$17,553,243	$7,420,275	$40,429,765
Alabama	307,500	149,298	36,929	10,637	110,635	302,163	82,723	44,015	175,425
Alaska	18,834	5,252	571	15	12,996	15,935	3,067	1,454	11,413
Arizona	79,274	59,222	982	69	19,001	73,978	26,258	7,292	40,427
Arkansas	137,050	63,791	4,630	2,259	66,370	138,728	38,486	21,627	78,616
California	6,773,959	2,486,539	1,983,484	41,302	2,262,634	6,594,431	1,414,880	575,395	4,604,157
Colorado	296,435	197,924	14,555	5,230	78,726	281,473	94,202	41,259	146,012
Connecticut	1,586,379	619,804	222,017	32,607	711,952	1,588,308	545,350	203,624	839,334
Delaware	35,525	27,733	971	214	6,607	32,995	11,380	2,657	18,958
District of Columbia	2,639,022	832,917	557,389	4,940	1,243,777	2,502,088	541,853	172,717	1,787,518
Florida	1,668,197	827,255	299,412	115,181	426,350	1,566,656	464,582	162,098	939,975
Georgia	1,823,592	503,350	222,699	39,588	1,057,954	1,715,189	391,022	151,283	1,172,884
Hawaii	104,985	50,874	1,501	31	52,578	100,046	30,074	9,000	60,973
Idaho	31,470	18,438	661	866	11,505	31,267	7,892	6,116	17,259
Illinois	5,083,621	1,694,036	977,441	114,529	2,297,614	5,008,016	1,233,995	451,118	3,322,903
Indiana	1,095,517	590,300	44,271	26,889	434,057	1,052,532	293,491	199,377	559,665
Iowa	707,841	437,849	29,068	23,097	217,828	690,496	181,087	158,954	350,455
Kansas	180,295	106,102	5,227	3,417	65,549	169,702	48,484	28,123	93,094
Kentucky	327,601	142,029	20,138	7,155	158,280	315,936	78,736	55,984	181,217
Louisiana	616,833	271,031	97,830	28,963	219,010	615,133	192,282	92,060	330,791
Maine	250,744	155,578	9,604	1,080	84,483	241,716	65,024	34,728	141,964
Maryland	1,815,881	398,719	794,138	41,683	581,340	1,784,982	586,939	119,101	1,078,942
Massachusetts	6,522,874	2,952,896	1,138,349	34,309	2,397,320	6,361,335	1,876,909	747,982	3,736,444
Michigan	867,960	564,997	34,662	43,055	225,246	836,155	241,045	152,042	443,068
Minnesota	839,004	501,533	32,517	22,008	282,946	817,892	229,995	134,900	452,997
Mississippi	119,199	64,315	7,235	435	47,215	119,515	35,747	20,353	63,415
Missouri	1,952,784	639,823	201,069	7,794	1,104,098	1,836,488	708,852	168,173	959,464
Montana	48,347	26,459	9,331	3	12,554	46,504	12,217	6,325	27,961
Nebraska	325,653	160,732	16,330	689	147,901	316,684	136,754	40,825	139,104
Nevada	5,123	3,255	34	4	1,830	4,443	1,020	333	3,090
New Hampshire	502,844	245,366	49,666	7,372	200,440	491,473	146,153	60,339	284,981
New Jersey	1,225,814	545,704	199,938	60,844	419,328	1,214,288	278,860	172,824	762,605
New Mexico	35,177	20,643	1,419	1,350	11,764	33,350	10,906	5,498	16,946
New York	10,645,875	4,570,574	1,299,522	587,769	4,188,010	10,352,943	2,881,697	1,194,471	6,276,775
North Carolina	2,441,119	596,192	274,808	51,683	1,518,436	2,308,661	600,762	202,014	1,505,885
North Dakota	32,729	19,937	1,515	234	11,043	32,538	8,614	8,512	15,411
Ohio	1,909,275	1,077,790	191,599	52,332	587,556	1,828,516	491,129	333,366	1,004,020
Oklahoma	294,001	155,953	9,850	1,568	126,629	275,698	74,099	48,948	152,651
Oregon	367,150	246,060	18,953	3,885	98,253	359,579	112,701	61,690	185,188
Pennsylvania	6,083,033	2,421,580	556,699	217,601	2,887,152	5,967,766	1,342,845	625,084	3,999,837
Rhode Island	670,867	400,978	53,869	1,562	214,458	647,534	200,522	83,805	363,208
South Carolina	321,249	174,700	21,480	10,411	114,658	316,891	81,750	57,450	177,690
South Dakota	56,440	34,528	2,741	255	18,916	56,683	15,615	10,981	30,088
Tennessee	1,472,607	438,589	172,111	16,304	845,602	1,393,620	308,857	130,922	953,840
Texas	1,933,717	744,853	187,040	113,309	888,514	1,893,409	561,106	197,136	1,135,168
Utah	546,591	113,737	9,045	706	423,102	477,515	176,704	16,980	283,831
Vermont	284,753	186,928	14,721	1,780	81,323	278,811	78,850	42,779	157,182
Virginia	871,997	421,808	44,848	27,284	377,977	836,458	227,421	126,676	482,360
Washington	512,396	368,800	13,934	1,079	128,582	492,351	152,527	85,191	254,633
West Virginia	183,014	86,068	51,553	705	44,688	167,111	33,725	32,095	101,290
Wisconsin	813,409	406,877	54,929	13,075	338,528	817,303	194,054	114,600	508,649
Wyoming	—	—	—	—	—	—	—	—	—

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts from state and local governments.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private nonprofit 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 17B.— Percentage distribution of current funds revenues and expenditures of private nonprofit 4-year institutions of higher education, by selected categories and state: Fiscal year 1995

State	Total revenues in thousands	Percentage distribution				Total expenditures in thousands	Percentage distribution		
		Tuition and fees	Federal sources 1/	State & local sources 2/	Other revenues 3/		Instruction	Scholarships & fellowships 4/	Other expenditures 5/
50 states and D.C.	$67,465,557	41.3	14.8	2.6	41.3	$65,403,284	26.8	11.3	61.8
Alabama	307,500	48.6	12.0	3.5	36.0	302,163	27.4	14.6	58.1
Alaska	18,834	27.9	3.0	0.1	69.0	15,935	19.2	9.1	71.6
Arizona	79,274	74.7	1.2	0.1	24.0	73,978	35.5	9.9	54.6
Arkansas	137,050	46.5	3.4	1.6	48.4	138,728	27.7	15.6	56.7
California	6,773,959	36.7	29.3	0.6	33.4	6,594,431	21.5	8.7	69.8
Colorado	296,435	66.8	4.9	1.8	26.6	281,473	33.5	14.7	51.9
Connecticut	1,586,379	39.1	14.0	2.1	44.9	1,588,308	34.3	12.8	52.8
Delaware	35,525	78.1	2.7	0.6	18.6	32,995	34.5	8.1	57.5
District of Columbia	2,639,022	31.6	21.1	0.2	47.1	2,502,088	21.7	6.9	71.4
Florida	1,668,197	49.6	17.9	6.9	25.6	1,566,656	29.7	10.3	60.0
Georgia	1,823,592	27.6	12.2	2.2	58.0	1,715,189	22.8	8.8	68.4
Hawaii	104,985	48.5	1.4	0.0	50.1	100,046	30.1	9.0	60.9
Idaho	31,470	58.6	2.1	2.8	36.6	31,267	25.2	19.6	55.2
Illinois	5,083,621	33.3	19.2	2.3	45.2	5,008,016	24.6	9.0	66.4
Indiana	1,095,517	53.9	4.0	2.5	39.6	1,052,532	27.9	18.9	53.2
Iowa	707,841	61.9	4.1	3.3	30.8	690,496	26.2	23.0	50.8
Kansas	180,295	58.8	2.9	1.9	36.4	169,702	28.6	16.6	54.9
Kentucky	327,601	43.4	6.1	2.2	48.3	315,936	24.9	17.7	57.4
Louisiana	616,833	43.9	15.9	4.7	35.5	615,133	31.3	15.0	53.8
Maine	250,744	62.0	3.8	0.4	33.7	241,716	26.9	14.4	58.7
Maryland	1,815,881	22.0	43.7	2.3	32.0	1,784,982	32.9	6.7	60.4
Massachusetts	6,522,874	45.3	17.5	0.5	36.8	6,361,335	29.5	11.8	58.7
Michigan	867,960	65.1	4.0	5.0	26.0	836,155	28.8	18.2	53.0
Minnesota	839,004	59.8	3.9	2.6	33.7	817,892	28.1	16.5	55.4
Mississippi	119,199	54.0	6.1	0.4	39.6	119,515	29.9	17.0	53.1
Missouri	1,952,784	32.8	10.3	0.4	56.5	1,836,488	38.6	9.2	52.2
Montana	48,347	54.7	19.3	0.0	26.0	46,504	26.3	13.6	60.1
Nebraska	325,653	49.4	5.0	0.2	45.4	316,684	43.2	12.9	43.9
Nevada	5,123	63.5	0.7	0.1	35.7	4,443	23.0	7.5	69.6
New Hampshire	502,844	48.8	9.9	1.5	39.9	491,473	29.7	12.3	58.0
New Jersey	1,225,814	44.5	16.3	5.0	34.2	1,214,288	23.0	14.2	62.8
New Mexico	35,177	58.7	4.0	3.8	33.4	33,350	32.7	16.5	50.8
New York	10,645,875	42.9	12.2	5.5	39.3	10,352,943	27.8	11.5	60.6
North Carolina	2,441,119	24.4	11.3	2.1	62.2	2,308,661	26.0	8.8	65.2
North Dakota	32,729	60.9	4.6	0.7	33.7	32,538	26.5	26.2	47.4
Ohio	1,909,275	56.5	10.0	2.7	30.8	1,828,516	26.9	18.2	54.9
Oklahoma	294,001	53.0	3.4	0.5	43.1	275,698	26.9	17.8	55.4
Oregon	367,150	67.0	5.2	1.1	26.8	359,579	31.3	17.2	51.5
Pennsylvania	6,083,033	39.8	9.2	3.6	47.5	5,967,766	22.5	10.5	67.0
Rhode Island	670,867	59.8	8.0	0.2	32.0	647,534	31.0	12.9	56.1
South Carolina	321,249	54.4	6.7	3.2	35.7	316,891	25.8	18.1	56.1
South Dakota	56,440	61.2	4.9	0.5	33.5	56,683	27.5	19.4	53.1
Tennessee	1,472,607	29.8	11.7	1.1	57.4	1,393,620	22.2	9.4	68.4
Texas	1,933,717	38.5	9.7	5.9	45.9	1,893,409	29.6	10.4	60.0
Utah	546,591	20.8	1.7	0.1	77.4	477,515	37.0	3.6	59.4
Vermont	284,753	65.6	5.2	0.6	28.6	278,811	28.3	15.3	56.4
Virginia	871,997	48.4	5.1	3.1	43.3	836,458	27.2	15.1	57.7
Washington	512,396	72.0	2.7	0.2	25.1	492,351	31.0	17.3	51.7
West Virginia	183,014	47.0	28.2	0.4	24.4	167,111	20.2	19.2	60.6
Wisconsin	813,409	50.0	6.8	1.6	41.6	817,303	23.7	14.0	62.2
Wyoming	—	—	—	—	—	—	—	—	—

1/ Federal sources include appropriations, grants and contracts, and independent operations. Excludes Pell Grants.
2/ State and local sources include appropriations, grants and contracts.
3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, and other sources.
4/ Excludes Pell Grants.
5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, and independent operations.
— Wyoming does not have any private nonprofit 4-year institutions of higher education.
NOTE: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education System (IPEDS), 1994-95 "Finance" survey.

Table 18.— Comparison of fiscal year 1994 and fiscal year 1995 total current funds revenues and expenditures of institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY94	FY95	% change	FY94	FY95	% change
50 states and D.C.	$179,226,601	$189,120,570	5.5	$173,350,617	$182,968,610	5.5
Alabama	2,919,218	3,120,468	6.9	2,810,063	2,958,406	5.3
Alaska	368,296	367,284	-0.3	359,605	356,408	-0.9
Arizona	1,968,051	2,083,810	5.9	1,873,636	1,985,153	6.0
Arkansas	1,166,853	1,255,123	7.6	1,133,161	1,211,426	6.9
California	20,559,087	21,732,186	5.7	19,769,599	20,863,000	5.5
Colorado	2,464,270	2,595,725	5.3	2,402,915	2,521,707	4.9
Connecticut	2,577,741	2,802,543	8.7	2,602,660	2,790,668	7.2
Delaware	504,456	532,222	5.5	474,324	502,080	5.9
District of Columbia	2,614,982	2,785,573	6.5	2,491,088	2,641,467	6.0
Florida	5,078,041	5,370,149	5.8	4,970,456	5,222,430	5.1
Georgia	4,232,301	4,669,631	10.3	4,136,407	4,527,066	9.4
Hawaii	726,647	756,909	4.2	709,159	753,898	6.3
Idaho	564,838	600,710	6.4	540,474	571,744	5.8
Illinois	8,967,939	9,556,668	6.6	8,832,031	9,396,560	6.4
Indiana	4,075,227	4,208,421	3.3	3,859,957	4,040,786	4.7
Iowa	2,709,439	2,825,664	4.3	2,657,192	2,752,690	3.6
Kansas	1,675,045	1,773,217	5.9	1,680,649	1,770,163	5.3
Kentucky	1,989,730	2,140,650	7.6	1,907,926	2,012,000	5.5
Louisiana	2,610,799	2,594,795	-0.6	2,574,519	2,533,954	-1.6
Maine	645,327	659,247	2.2	626,188	641,301	2.4
Maryland	4,051,280	4,215,706	4.1	3,987,177	4,106,305	3.0
Massachusetts	7,746,101	8,165,627	5.4	7,613,223	7,973,635	4.7
Michigan	6,365,987	6,686,146	5.0	5,922,168	6,251,727	5.6
Minnesota	3,318,348	3,558,038	7.2	3,259,729	3,483,852	6.9
Mississippi	1,336,543	1,571,106	17.5	1,323,702	1,488,741	12.5
Missouri	3,697,542	3,998,763	8.1	3,464,233	3,734,201	7.8
Montana	408,855	438,398	7.2	395,135	426,961	8.1
Nebraska	1,349,396	1,453,813	7.7	1,307,735	1,396,632	6.8
Nevada	419,936	492,959	17.4	422,553	456,094	7.9
New Hampshire	870,005	912,258	4.9	848,618	878,781	3.6
New Jersey	4,148,445	4,372,092	5.4	4,018,657	4,234,720	5.4
New Mexico	1,234,835	1,363,775	10.4	1,183,422	1,321,071	11.6
New York	17,478,749	18,229,875	4.3	17,020,508	17,945,119	5.4
North Carolina	5,564,304	5,984,337	7.5	5,358,552	5,736,166	7.0
North Dakota	468,332	505,810	8.0	468,570	494,080	5.4
Ohio	6,829,724	7,016,352	2.7	6,501,730	6,856,454	5.5
Oklahoma	1,544,006	1,619,242	4.9	1,500,202	1,561,277	4.1
Oregon	2,030,036	2,191,029	7.9	1,958,195	2,121,873	8.4
Pennsylvania	10,732,452	11,081,716	3.3	10,248,563	10,753,383	4.9
Rhode Island	990,773	1,039,371	4.9	967,869	1,012,358	4.6
South Carolina	2,244,177	2,335,526	4.1	2,084,871	2,150,909	3.2
South Dakota	329,355	329,386	0.0	325,434	322,309	-1.0
Tennessee	3,394,770	3,545,476	4.4	3,264,722	3,453,161	5.8
Texas	9,553,099	10,127,690	6.0	9,247,462	9,773,408	5.7
Utah	1,837,147	1,970,243	7.2	1,719,675	1,846,316	7.4
Vermont	596,830	623,906	4.5	575,767	604,678	5.0
Virginia	4,160,035	4,395,858	5.7	4,108,869	4,289,126	4.4
Washington	3,243,318	3,416,879	5.4	3,115,070	3,320,950	6.6
West Virginia	820,845	883,545	7.6	794,384	847,589	6.7
Wisconsin	3,752,599	3,859,473	2.8	3,647,630	3,768,350	3.3
Wyoming	290,491	305,181	5.1	284,184	305,475	7.5

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 and 1994-95 "Finance" surveys.

Table 19.— Comparison of fiscal year 1994 and fiscal year 1995 total current funds revenues and expenditures of public institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY94	FY95	% change	FY94	FY95	% change
50 states and D.C.	$112,968,097	$119,312,493	5.6	$109,309,541	$115,464,975	5.6
Alabama	2,614,224	2,805,154	7.3	2,510,081	2,648,077	5.5
Alaska	342,624	344,877	0.7	336,405	336,584	0.1
Arizona	1,834,035	1,931,523	5.3	1,754,682	1,854,180	5.7
Arkansas	1,036,610	1,113,954	7.5	1,002,908	1,070,668	6.8
California	13,974,850	14,680,599	5.1	13,350,277	14,021,793	5.0
Colorado	2,119,426	2,232,005	5.3	2,075,641	2,179,300	5.0
Connecticut	1,068,954	1,196,432	11.9	1,075,377	1,182,056	9.9
Delaware	471,017	496,696	5.5	442,488	469,085	6.0
District of Columbia	107,296	111,943	4.3	104,619	107,524	2.8
Florida	3,411,727	3,584,085	5.1	3,408,957	3,549,470	4.1
Georgia	2,494,263	2,760,323	10.7	2,453,100	2,728,682	11.2
Hawaii	628,043	651,282	3.7	613,356	653,303	6.5
Idaho	456,107	492,918	8.1	445,463	473,733	6.3
Illinois	4,100,967	4,360,136	6.3	4,053,858	4,293,437	5.9
Indiana	3,009,908	3,080,345	2.3	2,858,990	2,967,184	3.8
Iowa	2,014,244	2,106,504	4.6	1,981,068	2,051,631	3.6
Kansas	1,494,989	1,582,572	5.9	1,509,247	1,590,110	5.4
Kentucky	1,656,119	1,778,568	7.4	1,577,584	1,663,738	5.5
Louisiana	1,844,187	1,968,669	6.7	1,835,151	1,909,675	4.1
Maine	398,639	400,426	0.4	387,991	391,269	0.8
Maryland	2,300,424	2,385,770	3.7	2,257,619	2,308,943	2.3
Massachusetts	1,491,921	1,586,319	6.3	1,496,856	1,557,225	4.0
Michigan	5,529,883	5,798,882	4.9	5,095,422	5,395,757	5.9
Minnesota	2,494,341	2,671,566	7.1	2,459,437	2,624,464	6.7
Mississippi	1,215,602	1,443,162	18.7	1,200,196	1,358,795	13.2
Missouri	1,805,266	1,978,783	9.6	1,694,484	1,836,878	8.4
Montana	362,905	385,984	6.4	350,943	376,618	7.3
Nebraska	1,033,731	1,124,836	8.8	1,004,263	1,076,670	7.2
Nevada	412,884	484,276	17.3	415,785	447,901	7.7
New Hampshire	373,498	391,619	4.9	360,833	371,554	3.0
New Jersey	2,920,767	3,106,652	6.4	2,809,931	2,982,535	6.1
New Mexico	1,190,519	1,316,934	10.6	1,142,903	1,278,741	11.9
New York	6,955,121	7,256,627	4.3	6,862,563	7,291,424	6.2
North Carolina	3,299,213	3,521,601	6.7	3,192,215	3,406,215	6.7
North Dakota	431,381	467,926	8.5	432,190	456,730	5.7
Ohio	4,948,640	5,018,485	1.4	4,693,974	4,950,795	5.5
Oklahoma	1,257,552	1,300,779	3.4	1,214,084	1,263,002	4.0
Oregon	1,687,205	1,816,031	7.6	1,623,771	1,756,424	8.2
Pennsylvania	4,423,633	4,684,460	5.9	4,240,094	4,506,833	6.3
Rhode Island	329,277	344,171	4.5	331,359	344,457	4.0
South Carolina	1,924,747	1,997,203	3.8	1,766,671	1,817,631	2.9
South Dakota	260,907	260,853	-0.0	259,120	252,443	-2.6
Tennessee	1,961,312	2,053,495	4.7	1,911,953	2,042,171	6.8
Texas	7,688,388	8,123,435	5.7	7,414,174	7,817,433	5.4
Utah	1,307,681	1,402,962	7.3	1,260,797	1,354,017	7.4
Vermont	316,905	329,679	4.0	306,100	316,455	3.4
Virginia	3,323,028	3,483,691	4.8	3,301,020	3,414,167	3.4
Washington	2,744,035	2,877,386	4.9	2,639,504	2,807,168	6.4
West Virginia	666,268	693,159	4.0	650,642	674,664	3.7
Wisconsin	2,954,564	3,033,547	2.7	2,872,001	2,941,034	2.4
Wyoming	278,270	293,209	5.4	271,396	294,334	8.5

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 and 1994-95 "Finance" surveys.

Table 20.— Comparison of fiscal year 1994 and fiscal year 1995 total current funds revenues and expenditures of private institutions of higher education in current dollars, by state 1/

State	Revenues in thousands			Expenditures in thousands		
	FY94	FY95	% change	FY94	FY95	% change
50 states and D.C.	$66,258,504	$69,808,077	5.4	$64,041,076	$67,503,635	5.4
Alabama	304,994	315,314	3.4	299,982	310,329	3.4
Alaska	25,671	22,407	-12.7	23,199	19,825	-14.5
Arizona	134,015	152,287	13.6	118,954	130,973	10.1
Arkansas	130,243	141,169	8.4	130,253	140,758	8.1
California	6,584,236	7,051,587	7.1	6,419,322	6,841,207	6.6
Colorado	344,844	363,720	5.5	327,275	342,407	4.6
Connecticut	1,508,787	1,606,111	6.5	1,527,283	1,608,612	5.3
Delaware	33,439	35,525	6.2	31,836	32,995	3.6
District of Columbia	2,507,686	2,673,629	6.6	2,386,469	2,533,943	6.2
Florida	1,666,314	1,786,064	7.2	1,561,498	1,672,960	7.1
Georgia	1,738,039	1,909,307	9.9	1,683,308	1,798,384	6.8
Hawaii	98,603	105,627	7.1	95,803	100,596	5.0
Idaho	108,731	107,792	-0.9	95,011	98,011	3.2
Illinois	4,866,972	5,196,532	6.8	4,778,173	5,103,123	6.8
Indiana	1,065,318	1,128,076	5.9	1,000,966	1,073,603	7.3
Iowa	695,195	719,160	3.4	676,124	701,059	3.7
Kansas	180,057	190,645	5.9	171,402	180,052	5.0
Kentucky	333,611	362,082	8.5	330,341	348,262	5.4
Louisiana	766,612	626,126	-18.3	739,368	624,279	-15.6
Maine	246,688	258,821	4.9	238,196	250,032	5.0
Maryland	1,750,856	1,829,936	4.5	1,729,558	1,797,362	3.9
Massachusetts	6,254,180	6,579,307	5.2	6,116,367	6,416,410	4.9
Michigan	836,104	887,264	6.1	826,746	855,969	3.5
Minnesota	824,006	886,472	7.6	800,291	859,388	7.4
Mississippi	120,941	127,944	5.8	123,506	129,945	5.2
Missouri	1,892,276	2,019,981	6.7	1,769,749	1,897,323	7.2
Montana	45,950	52,413	14.1	44,193	50,343	13.9
Nebraska	315,665	328,977	4.2	303,472	319,962	5.4
Nevada	7,052	8,683	23.1	6,768	8,194	21.1
New Hampshire	496,507	520,639	4.9	487,785	507,227	4.0
New Jersey	1,227,677	1,265,440	3.1	1,208,726	1,252,185	3.6
New Mexico	44,316	46,842	5.7	40,520	42,331	4.5
New York	10,523,628	10,973,248	4.3	10,157,945	10,653,695	4.9
North Carolina	2,265,090	2,462,737	8.7	2,166,337	2,329,951	7.6
North Dakota	36,952	37,884	2.5	36,380	37,350	2.7
Ohio	1,881,084	1,997,867	6.2	1,807,756	1,905,659	5.4
Oklahoma	286,454	318,463	11.2	286,118	298,275	4.2
Oregon	342,831	374,998	9.4	334,424	365,448	9.3
Pennsylvania	6,308,820	6,397,256	1.4	6,008,469	6,246,550	4.0
Rhode Island	661,496	695,200	5.1	636,510	667,901	4.9
South Carolina	319,430	338,323	5.9	318,200	333,278	4.7
South Dakota	68,448	68,533	0.1	66,315	69,866	5.4
Tennessee	1,433,458	1,491,981	4.1	1,352,769	1,410,990	4.3
Texas	1,864,710	2,004,254	7.5	1,833,288	1,955,975	6.7
Utah	529,466	567,282	7.1	458,878	492,298	7.3
Vermont	279,926	294,227	5.1	269,666	288,223	6.9
Virginia	837,007	912,167	9.0	807,849	874,960	8.3
Washington	499,283	539,493	8.1	475,565	513,782	8.0
West Virginia	154,577	190,386	23.2	143,742	172,925	20.3
Wisconsin	798,035	825,926	3.5	775,629	827,317	6.7
Wyoming	12,221	11,971	-2.0	12,788	11,142	-12.9

1/ Private institutions include nonprofit and for-profit institutions.
NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.
Pell Grants are excluded from revenues and expenditures.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 and 1994-95 "Finance" surveys.

Table 21.— Comparison of fiscal year 1994 and fiscal year 1995 total current funds revenues and expenditures of private nonprofit institutions of higher education in current dollars, by state

State	Revenues in thousands			Expenditures in thousands		
	FY94	FY95	% change	FY94	FY95	% change
50 states and D.C.	$64,726,849	$68,215,391	5.4	$62,702,212	$66,122,565	5.5
Alabama	301,176	310,843	3.2	295,574	305,267	3.3
Alaska	21,239	18,834	-11.3	19,000	15,935	-16.1
Arizona	68,916	79,274	15.0	68,051	73,978	8.7
Arkansas	128,686	141,169	9.7	127,431	140,758	10.5
California	6,388,172	6,855,618	7.3	6,244,725	6,664,795	6.7
Colorado	283,301	297,013	4.8	272,360	281,927	3.5
Connecticut	1,504,024	1,601,181	6.5	1,522,821	1,604,088	5.3
Delaware	33,439	35,525	6.2	31,836	32,995	3.6
District of Columbia	2,478,140	2,639,022	6.5	2,359,300	2,502,088	6.1
Florida	1,559,273	1,683,480	8.0	1,463,445	1,579,744	7.9
Georgia	1,681,961	1,847,379	9.8	1,629,638	1,737,652	6.6
Hawaii	98,603	104,985	6.5	95,803	100,046	4.4
Idaho	105,565	104,462	-1.0	92,807	95,706	3.1
Illinois	4,791,493	5,116,577	6.8	4,717,431	5,039,207	6.8
Indiana	1,037,989	1,100,839	6.1	985,351	1,057,524	7.3
Iowa	690,980	716,586	3.7	672,105	699,340	4.1
Kansas	180,057	190,645	5.9	171,402	180,052	5.0
Kentucky	306,046	334,171	9.2	303,998	322,466	6.1
Louisiana	762,404	621,113	-18.5	735,286	619,042	-15.8
Maine	238,935	252,032	5.5	231,191	243,003	5.1
Maryland	1,748,779	1,827,569	4.5	1,728,026	1,795,866	3.9
Massachusetts	6,248,146	6,573,407	5.2	6,110,778	6,410,944	4.9
Michigan	836,104	887,264	6.1	826,746	855,969	3.5
Minnesota	796,520	857,028	7.6	777,317	835,710	7.5
Mississippi	119,755	126,766	5.9	121,959	128,400	5.3
Missouri	1,853,622	1,978,852	6.8	1,738,375	1,863,299	7.2
Montana	45,950	52,413	14.1	44,193	50,343	13.9
Nebraska	312,183	325,653	4.3	300,276	316,684	5.5
Nevada	5,152	5,840	13.4	4,926	5,356	8.7
New Hampshire	484,139	504,827	4.3	476,137	493,772	3.7
New Jersey	1,190,345	1,227,291	3.1	1,176,088	1,215,489	3.4
New Mexico	34,197	35,177	2.9	32,874	33,350	1.4
New York	10,268,052	10,718,726	4.4	9,930,462	10,424,477	5.0
North Carolina	2,263,947	2,461,689	8.7	2,165,209	2,328,865	7.6
North Dakota	36,952	37,884	2.5	36,380	37,350	2.7
Ohio	1,819,500	1,929,600	6.1	1,755,406	1,850,166	5.4
Oklahoma	272,399	301,038	10.5	270,702	283,509	4.7
Oregon	335,216	367,150	9.5	328,798	359,579	9.4
Pennsylvania	6,133,993	6,204,267	1.1	5,856,506	6,089,249	4.0
Rhode Island	661,496	695,200	5.1	636,510	667,901	4.9
South Carolina	311,912	329,365	5.6	310,486	324,648	4.6
South Dakota	53,538	57,568	7.5	54,663	57,643	5.5
Tennessee	1,420,803	1,480,566	4.2	1,343,820	1,402,160	4.3
Texas	1,806,922	1,940,531	7.4	1,781,097	1,900,574	6.7
Utah	514,011	549,988	7.0	449,691	480,990	7.0
Vermont	279,926	294,227	5.1	269,666	288,223	6.9
Virginia	803,668	884,770	10.1	775,845	848,456	9.4
Washington	475,475	512,415	7.8	455,483	492,370	8.1
West Virginia	147,150	183,014	24.4	137,492	167,111	21.5
Wisconsin	786,523	814,554	3.6	766,744	818,499	6.7
Wyoming	—	—	—	—	—	—

— Wyoming does not have any private nonprofit institutions.

NOTES: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

Pell Grants are excluded from revenues and expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1993-94 and 1994-95 "Finance" surveys.

Table 22.— Scholarship and fellowship expenditures of institutions of higher education in current dollars, by control of institution and by source: Fiscal years 1992 through 1995 1/

Source	Amounts in thousands				Percentage distribution			
	1991-92	1992-93	1993-94	1994-95	1991-92	1992-93	1993-94	1994-95
All institutions								
Total scholarships and fellowships	$13,298,047	$14,850,279	$15,802,800	$16,809,641	100.0	100.0	100.0	100.0
Federal government	5,204,157	5,798,020	5,736,683	5,739,608	39.1	39.0	36.3	34.1
Pell Grants	4,238,047	4,701,905	4,564,790	4,524,313	31.9	31.7	28.9	26.9
Other federal	966,109	1,096,114	1,171,893	1,215,295	7.3	7.4	7.4	7.2
State government	1,753,310	1,947,751	2,210,634	2,389,563	13.2	13.1	14.0	14.2
Local government	11,747	13,685	16,160	20,306	0.1	0.1	0.1	0.1
Private	899,882	910,723	973,983	1,044,707	6.8	6.1	6.2	6.2
Institutional	5,428,953	6,180,100	6,865,340	7,615,456	40.8	41.6	43.4	45.3
Public institutions								
Total scholarships and fellowships	$6,568,046	$7,391,366	$7,766,566	$8,256,430	100.0	100.0	100.0	100.0
Federal government	3,837,780	4,257,515	4,182,175	4,270,995	58.4	57.6	53.8	51.7
Pell Grants	3,312,386	3,663,529	3,543,643	3,594,407	50.4	49.6	45.6	43.5
Other federal	525,394	593,987	638,531	676,588	8.0	8.0	8.2	8.2
State government	1,011,193	1,218,405	1,499,731	1,639,520	15.4	16.5	19.3	19.9
Local government	10,375	10,181	12,658	16,524	0.2	0.1	0.2	0.2
Private	479,206	480,866	531,075	567,838	7.3	6.5	6.8	6.9
Institutional	1,229,492	1,424,399	1,540,928	1,761,554	18.7	19.3	19.8	21.3
Private institutions 2/								
Total scholarships and fellowships	$6,730,001	$7,458,912	$8,036,234	$8,553,210	100.0	100.0	100.0	100.0
Federal government	1,366,377	1,540,505	1,554,508	1,468,613	20.3	20.7	19.3	17.2
Pell Grants	925,661	1,038,377	1,021,147	929,906	13.8	13.9	12.7	10.9
Other federal	440,716	502,128	533,362	538,707	6.5	6.7	6.6	6.3
State government	742,117	729,345	710,903	750,043	11.0	9.8	8.8	8.8
Local government	1,371	3,504	3,502	3,783	—	—	—	—
Private	420,675	429,857	442,908	476,870	6.3	5.8	5.5	5.6
Institutional	4,199,461	4,755,702	5,324,412	5,853,902	62.4	63.8	66.3	68.4

1/ 50 states and the District of Columbia.
2/ Private institutions include nonprofit and for-profit institutions.
— Less than 0.05 percent.
NOTES: Total scholarships and fellowships will differ from those reported in other tables because Pell Grants are included.
Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1992-1995).

Table 23.— Amount of total expenditures and amount and percentage of expenditures for salaries and wages 1/ of institutions of higher education, by level and control of institution and by purpose: Fiscal year 1995 2/

Purpose	All institutions			Public institutions			Private institutions 3/		
	Amount of total expenditures	Salaries and wages		Amount of total expenditures	Salaries and wages		Amount of total expenditures	Salaries and wages	
		Amount	Percent		Amount	Percent		Amount	Percent
	Amounts in thousands								
All institutions									
Total	$129,450,151	$74,589,459	57.6	$86,138,478	$51,272,837	59.5	$43,311,673	$23,316,622	53.8
Instruction	55,719,707	38,460,411	69.0	37,599,194	26,578,390	70.7	18,120,513	11,882,021	65.6
Research	17,109,541	8,331,689	48.7	11,829,665	5,976,301	50.5	5,279,876	2,355,388	44.6
Public service	6,691,485	3,498,815	52.3	5,034,445	2,557,549	50.8	1,657,040	941,266	56.8
Academic support	12,278,691	6,425,365	52.3	8,463,236	4,554,443	53.8	3,815,455	1,870,921	49.0
Student services	9,059,994	4,926,996	54.4	5,614,011	3,201,191	57.0	3,445,983	1,725,805	50.1
Institutional support	16,844,827	8,709,219	51.7	9,929,007	5,490,305	55.3	6,915,821	3,218,914	46.5
Operation and maintenance of plant	11,745,905	4,236,964	36.1	7,668,919	2,914,658	38.0	4,076,986	1,322,306	32.4
4-year institutions									
Total	$109,879,998	$62,477,565	56.9	$67,741,572	$39,767,497	58.7	$42,138,426	$22,710,067	53.9
Instruction	45,890,383	31,291,491	68.2	28,158,421	19,696,343	69.9	17,731,962	11,595,149	65.4
Research	17,079,229	8,316,783	48.7	11,800,352	5,961,973	50.5	5,278,877	2,354,810	44.6
Public service	6,244,866	3,281,629	52.5	4,591,139	2,342,047	51.0	1,653,727	939,582	56.8
Academic support	10,607,563	5,400,738	50.9	6,918,006	3,599,876	52.0	3,689,558	1,800,862	48.8
Student services	6,840,438	3,520,480	51.5	3,584,743	1,898,049	52.9	3,255,695	1,622,431	49.8
Institutional support	13,609,032	7,179,129	52.8	6,987,477	4,070,819	58.3	6,621,555	3,108,310	46.9
Operation and maintenance of plant	9,608,487	3,487,314	36.3	5,701,434	2,198,391	38.6	3,907,053	1,288,923	33.0
2-year institutions									
Total	$19,570,153	$12,111,895	61.9	$18,396,906	$11,505,340	62.5	$1,173,247	$606,555	51.7
Instruction	9,829,324	7,168,920	72.9	9,440,773	6,882,048	72.9	388,551	286,872	73.8
Research	30,312	14,906	49.2	29,313	14,328	48.9	999	578	57.9
Public service	446,620	217,186	48.6	443,306	215,502	48.6	3,313	1,685	50.8
Academic support	1,671,128	1,024,626	61.3	1,545,231	954,567	61.8	125,897	70,059	55.6
Student services	2,219,556	1,406,516	63.4	2,029,268	1,303,142	64.2	190,288	103,374	54.3
Institutional support	3,235,795	1,530,090	47.3	2,941,530	1,419,486	48.3	294,265	110,604	37.6
Operation and maintenance of plant	2,137,418	749,650	35.1	1,967,485	716,267	36.4	169,933	33,383	19.6

1/ Employee fringe benefits are excluded from salaries and wages.
2/ 50 states and the District of Columbia.
3/ Private institutions include nonprofit and for-profit institutions.
NOTES: Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1994-95 "Finance" survey.

Table 24.— Current funds revenues of institutions of higher education in current and constant 1995 dollars, by source: Fiscal years 1987 through 1995 1/

Source	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds revenues in current dollars	$109,144,709	$117,340,109	$128,501,638	$139,635,477	$149,766,051	$161,395,896	$170,880,503	$179,226,601	$189,120,570
Tuition and fees	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037	45,346,071	48,646,538	51,506,876
Federal Government 2/	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317	21,014,564	22,076,385	23,243,172
State governments	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907	41,247,955	41,910,288	44,343,012
Local governments	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876	4,444,875	4,998,306	5,165,961
Private gifts, grants, and contracts	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271	9,659,977	10,203,062	10,866,749
Endowment income	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009	3,627,773	3,669,536	3,988,217
Sales and services	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,519,828	39,824,766	41,791,319	43,039,561
Other sources	3,476,760	3,769,787	4,268,618	4,753,051	4,945,998	6,317,651	5,714,523	5,931,167	6,967,023
Total current funds revenues in constant dollars	$147,563,647	$152,307,462	$159,470,532	$165,468,040	$168,187,275	$175,598,735	$180,278,930	$184,424,172	$189,120,570
Tuition and fees	34,754,278	36,132,142	38,230,949	40,202,381	42,038,901	45,216,232	47,840,105	50,057,287	51,506,876
Federal Government 2/	19,251,034	19,173,996	19,724,426	20,447,025	20,479,120	21,578,649	22,170,365	22,716,601	23,243,172
State governments	42,330,177	43,505,282	44,714,729	45,443,848	44,337,021	44,158,555	43,516,592	43,125,686	44,343,012
Local governments	3,784,682	3,902,129	4,174,322	4,313,284	4,414,781	4,525,945	4,689,343	5,143,257	5,165,961
Private gifts, grants, and contracts	8,048,026	8,254,348	8,762,366	9,220,986	9,389,700	9,767,271	10,191,276	10,498,951	10,866,749
Endowment income	3,214,999	3,357,201	3,616,766	3,725,280	3,670,671	3,744,906	3,827,301	3,775,952	3,988,217
Sales and services	31,479,870	33,089,180	34,949,619	36,482,871	38,302,725	40,821,572	42,015,128	43,003,267	43,039,561
Other sources	4,700,580	4,893,184	5,297,355	5,632,365	5,554,355	5,785,604	6,028,821	6,103,171	6,967,023
	Annual percentage change								
Total current funds revenues in current dollars	—	7.5	9.5	8.7	7.3	7.8	5.9	4.9	5.5
Tuition and fees	—	8.3	10.7	10.1	10.3	11.0	9.1	7.3	5.9
Federal Government 2/	—	3.7	7.6	8.6	5.7	8.8	6.0	5.1	5.3
State governments	—	7.1	7.5	6.4	3.0	2.8	1.6	1.6	5.8
Local governments	—	7.4	11.9	8.2	8.0	5.8	6.9	12.5	3.4
Private gifts, grants, and contracts	—	6.8	11.0	10.2	7.5	7.4	7.6	5.6	6.5
Endowment income	—	8.8	12.7	7.9	4.0	5.3	5.4	1.2	8.7
Sales and services	—	9.5	10.5	9.3	10.8	10.0	6.1	4.9	3.0
Other sources	—	8.4	13.2	11.3	4.1	7.5	7.5	3.8	17.5
Total current funds revenues in constant dollars	—	3.2	4.7	3.8	1.6	4.4	2.7	2.3	2.5
Tuition and fees	—	4.0	5.8	5.2	4.6	7.6	5.8	4.6	2.9
Federal Government 2/	—	-0.4	2.9	3.7	0.2	5.4	2.7	2.5	2.3
State governments	—	2.8	2.8	1.6	-2.4	-0.4	-1.5	-0.9	2.8
Local governments	—	3.1	7.0	3.3	2.4	2.5	3.6	9.7	0.4
Private gifts, grants, and contracts	—	2.6	6.2	5.2	1.8	4.0	4.3	3.0	3.5
Endowment income	—	4.4	7.7	3.0	-1.5	2.0	2.2	-1.3	5.6
Sales and services	—	5.1	5.6	4.4	5.0	6.6	2.9	2.4	0.1
Other sources	—	4.1	8.3	6.3	-1.4	4.2	4.2	1.2	14.2

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 25.— Current funds expenditures of institutions of higher education in current and constant 1995 dollars, by purpose: Fiscal years 1987 through 1995 1/

Purpose	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds expenditures in current dollars	$106,099,686	$113,786,464	$123,867,184	$134,655,571	$146,087,836	$156,189,161	$165,241,040	$173,350,617	$182,968,610
Instruction	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196	50,340,914	52,775,599	55,719,707
Research	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554	15,291,309	16,117,610	17,109,541
Public service	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298	5,935,095	6,242,414	6,691,485
Academic support	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018	11,072,970	11,677,911	12,278,691
Student services	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094	8,165,079	8,562,783	9,059,994
Institutional support	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023	15,249,898	15,926,239	16,844,827
Operation and maintenance of plant	7,819,032	8,230,986	8,739,895	9,458,262	10,062,581	10,346,580	10,783,727	11,368,496	11,745,905
Scholarships and fellowships 2/	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000	10,148,373	11,238,010	12,285,328
Mandatory transfers	1,212,488	1,317,633	1,458,398	1,629,742	1,707,063	1,851,393	1,990,603	2,115,288	2,422,524
Auxiliary enterprises	11,037,333	11,399,949	12,280,063	13,203,904	14,272,247	14,966,100	15,561,508	16,429,341	17,204,917
Hospitals	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313	17,049,672	17,509,603	18,071,359
Independent operations	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592	3,651,891	3,387,323	3,534,332
Total current funds expenditures in constant dollars	$143,446,775	$147,694,830	$153,719,176	$159,566,851	$164,056,640	$169,933,807	$174,329,297	$178,377,785	$182,968,610
Instruction	45,577,469	46,511,964	48,166,548	49,942,995	51,092,140	52,220,949	53,109,664	54,306,091	55,719,707
Research	12,644,322	13,435,508	14,187,323	14,819,564	15,097,656	15,516,570	16,132,331	16,585,021	17,109,541
Public service	4,662,308	4,914,699	5,246,108	5,557,363	5,700,547	5,972,356	6,261,525	6,423,444	6,691,485
Academic support	10,242,010	10,567,773	11,050,211	11,183,608	11,287,019	11,507,796	11,681,983	12,016,570	12,278,691
Student services	6,727,434	7,004,684	7,174,018	7,569,955	7,889,616	8,169,895	8,614,159	8,811,104	9,059,994
Institutional support	13,634,444	13,985,294	14,307,637	15,018,726	15,414,842	15,748,825	16,088,642	16,388,100	16,844,827
Operation and maintenance of plant	10,571,311	10,683,820	10,846,210	11,208,040	11,300,278	11,257,079	11,376,832	11,698,182	11,745,905
Scholarships and fellowships 2/	6,457,287	6,912,315	7,345,065	7,886,820	8,479,979	9,857,280	10,706,534	11,563,912	12,285,328
Mandatory transfers	1,639,274	1,710,287	1,809,871	1,931,244	1,917,032	2,014,316	2,100,086	2,176,631	2,422,524
Auxiliary enterprises	14,922,474	14,797,133	15,239,558	15,646,721	16,027,733	16,283,116	16,417,391	16,905,792	17,204,917
Hospitals	12,401,911	13,507,586	14,674,554	15,024,954	16,087,946	17,521,492	17,987,404	18,017,381	18,071,359
Independent operations	3,966,477	3,663,766	3,672,072	3,776,861	3,761,852	3,864,132	3,852,746	3,485,556	3,534,332
	Annual percentage change								
Total current funds expenditures in current dollars	—	7.2	8.9	8.7	8.5	6.9	5.8	4.9	5.5
Instruction	—	6.3	8.3	8.6	7.9	5.5	4.9	4.8	5.6
Research	—	10.7	10.4	9.4	7.5	6.1	7.2	5.4	6.2
Public service	—	9.8	11.6	10.9	8.2	8.1	8.1	5.2	7.2
Academic support	—	7.5	9.4	6.0	6.5	5.2	4.7	5.5	5.1
Student services	—	8.5	7.1	10.5	10.0	6.9	8.7	4.9	5.8
Institutional support	—	6.8	7.0	9.9	8.3	5.5	5.4	4.4	5.8
Operation and maintenance of plant	—	5.3	6.2	8.2	6.4	2.8	4.2	5.4	3.3
Scholarships and fellowships 2/	—	11.5	11.1	12.5	13.5	20.0	12.0	10.7	9.3
Mandatory transfers	—	8.7	10.7	11.7	4.7	8.5	7.5	6.3	14.5
Auxiliary enterprises	—	3.3	7.7	7.5	8.1	4.9	4.0	5.6	4.7
Hospitals	—	13.4	13.6	7.2	13.0	12.4	5.9	2.7	3.2
Independent operations	—	-3.8	4.8	7.7	5.1	6.0	2.8	-7.2	4.3
Total current funds expenditures in constant dollars	—	3.0	4.1	3.8	2.8	3.6	2.6	2.3	2.6
Instruction	—	2.1	3.6	3.7	2.3	2.2	1.7	2.3	2.6
Research	—	6.3	5.6	4.5	1.9	2.8	4.0	2.8	3.2
Public service	—	5.4	6.7	5.9	2.6	4.8	4.8	2.6	4.2
Academic support	—	3.2	4.6	1.2	0.9	2.0	1.5	2.9	2.2
Student services	—	4.1	2.4	5.5	4.2	3.6	5.4	2.3	2.8
Institutional support	—	2.6	2.3	5.0	2.6	2.2	2.2	1.9	2.8
Operation and maintenance of plant	—	1.1	1.5	3.3	0.8	-0.4	1.1	2.8	0.4
Scholarships and fellowships 2/	—	7.0	6.3	7.4	7.5	16.2	8.6	8.0	6.2
Mandatory transfers	—	4.3	5.8	6.7	-0.7	5.1	4.3	3.6	11.3
Auxiliary enterprises	—	-0.8	3.0	2.7	2.4	1.6	0.8	3.0	1.8
Hospitals	—	8.9	8.6	2.4	7.1	8.9	2.7	0.2	0.3
Independent operations	—	-7.6	0.2	2.9	-0.4	2.7	-0.3	-9.5	1.4

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 26.— Current funds revenues of public institutions of higher education in current and constant 1995 dollars, by source: Fiscal years 1987 through 1995 1/

Source	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds revenues in current dollars	$69,613,289	$74,771,255	$81,927,371	$88,911,433	$94,904,506	$102,202,890	$108,186,484	$112,968,097	$119,312,493
Tuition and fees	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,460,263	19,490,221	20,825,388	21,908,104
Federal Government 2/	7,227,995	7,714,261	8,412,581	9,171,488	9,763,427	10,783,842	11,655,011	12,465,038	13,191,843
State governments	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,107,560	39,789,641	40,536,393	42,854,681
Local governments	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,778,615	4,040,897	4,508,604	4,756,884
Private gifts, grants, and contracts	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212	4,330,112	4,521,452	4,737,529
Endowment income	349,779	361,545	422,252	461,701	431,235	593,998	667,711	639,343	693,313
Sales and services	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,738,382	25,282,113	26,404,241	27,517,662
Other sources	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,701,019	2,930,778	3,067,638	3,652,477
Total current funds revenues in constant dollars	$94,117,166	$97,053,089	$101,671,867	$105,360,048	$106,577,760	$111,196,745	$114,136,741	$116,244,172	$119,312,493
Tuition and fees	13,788,552	14,517,684	15,432,782	16,376,985	17,134,761	18,996,766	20,562,183	21,429,325	21,908,104
Federal Government 2/	9,772,249	10,013,111	10,440,014	10,868,213	10,964,329	11,732,820	12,296,036	12,826,524	13,191,843
State governments	41,154,715	42,103,880	43,231,123	43,906,983	42,943,495	42,549,026	41,978,072	41,711,949	42,854,681
Local governments	3,427,339	3,545,957	3,754,898	3,868,199	3,966,115	4,111,133	4,263,147	4,639,353	4,756,884
Private gifts, grants, and contracts	3,100,116	3,267,614	3,659,493	3,991,833	4,100,193	4,394,662	4,568,268	4,652,574	4,737,529
Endowment income	472,901	469,285	524,015	547,116	484,277	646,270	704,435	657,884	693,313
Sales and services	19,976,518	20,575,525	21,825,243	22,906,559	24,196,384	25,827,359	26,672,629	27,169,964	27,517,662
Other sources	2,424,776	2,560,032	2,804,300	2,894,162	2,788,206	2,938,709	3,091,971	3,156,599	3,652,477
	Annual percentage change								
Total current funds revenues in current dollars	—	7.4	9.6	8.5	6.7	7.7	5.9	4.4	5.6
Tuition and fees	—	9.7	11.2	11.1	10.4	14.4	11.6	6.9	5.2
Federal Government 2/	—	6.7	9.1	9.0	6.5	10.5	8.1	7.0	5.8
State governments	—	6.6	7.4	6.4	3.2	2.3	1.7	1.9	5.7
Local governments	—	7.8	10.8	7.9	8.2	7.0	6.9	11.6	5.5
Private gifts, grants, and contracts	—	9.8	17.1	14.2	8.4	10.6	7.2	4.4	4.8
Endowment income	—	3.4	16.8	9.3	-6.6	37.7	12.4	-4.2	8.4
Sales and services	—	7.3	10.9	9.9	11.5	10.2	6.5	4.4	4.2
Other sources	—	10.0	14.6	8.1	1.7	8.8	8.5	4.7	19.1
Total current funds revenues in constant dollars	—	3.1	4.8	3.6	1.2	4.3	2.6	1.8	2.6
Tuition and fees	—	5.3	6.3	6.1	4.6	10.9	8.2	4.2	2.2
Federal Government 2/	—	2.5	4.3	4.1	0.9	7.0	4.8	4.3	2.8
State governments	—	2.3	2.7	1.6	-2.2	-0.9	-1.3	-0.6	2.7
Local governments	—	3.5	5.9	3.0	2.5	3.7	3.7	8.8	2.5
Private gifts, grants, and contracts	—	5.4	12.0	9.1	2.7	7.2	4.0	1.8	1.8
Endowment income	—	-0.8	11.7	4.4	-11.5	33.5	9.0	-6.6	5.4
Sales and services	—	3.0	6.1	5.0	5.6	6.7	3.3	1.9	1.3
Other sources	—	5.6	9.5	3.2	-3.7	5.4	5.2	2.1	15.7

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 27.— Current funds expenditures of public institutions of higher education in current and constant 1995 dollars, by purpose: Fiscal years 1987 through 1995 1/

Purpose	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds expenditures in current dollars	$67,653,838	$72,641,294	$78,945,617	$85,770,530	$92,961,093	$98,847,180	$104,570,101	$109,309,541	$115,464,975
Instruction	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,828,420	34,260,177	35,688,497	37,599,194
Research	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580	10,604,973	11,180,363	11,829,665
Public service	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501	4,563,397	4,741,719	5,034,445
Academic support	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,274,159	7,613,244	8,035,556	8,463,236
Student services	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,690,921	5,173,239	5,315,370	5,614,011
Institutional support	6,042,593	6,470,162	6,876,360	7,490,137	8,030,642	8,423,156	9,049,589	9,328,236	9,929,007
Operation and maintenance of plant	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,790,215	7,076,805	7,433,185	7,668,919
Scholarships and fellowships 2/	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,660	3,727,838	4,222,923	4,662,023
Mandatory transfers	704,040	790,624	842,012	909,234	962,598	1,057,923	1,141,717	1,193,379	1,373,267
Auxiliary enterprises	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,634,131	10,024,352	10,637,783	11,235,143
Hospitals	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773	11,100,602	11,317,674	11,801,589
Independent operations	254,799	231,055	222,072	210,252	199,827	225,742	234,168	214,858	254,474
Total current funds expenditures in constant dollars	$91,467,989	$94,288,400	$97,971,511	$101,638,078	$104,395,308	$107,545,731	$110,321,457	$112,479,518	$115,464,975
Instruction	31,581,445	32,390,557	33,375,070	34,669,792	35,230,076	35,717,320	36,144,487	36,723,463	37,599,194
Research	8,461,661	9,056,048	9,676,018	10,122,549	10,516,011	10,824,055	11,188,247	11,504,594	11,829,665
Public service	3,687,706	3,876,042	4,159,770	4,371,066	4,481,031	4,662,625	4,814,384	4,879,229	5,034,445
Academic support	6,825,210	7,056,130	7,373,905	7,744,065	7,786,710	7,914,285	8,031,972	8,268,587	8,463,236
Student services	4,270,956	4,519,781	4,564,918	4,765,274	4,939,363	5,103,722	5,457,767	5,469,515	5,614,011
Institutional support	8,169,586	8,398,270	8,533,563	8,875,813	9,018,411	9,164,393	9,547,317	9,598,754	9,929,007
Operation and maintenance of plant	7,177,270	7,271,048	7,338,365	7,505,294	7,474,245	7,387,754	7,466,029	7,648,747	7,668,919
Scholarships and fellowships 2/	2,368,259	2,519,924	2,668,585	2,827,994	3,019,222	3,542,158	3,932,869	4,345,387	4,662,023
Mandatory transfers	951,862	1,026,230	1,044,937	1,077,442	1,080,998	1,151,020	1,204,511	1,227,987	1,373,267
Auxiliary enterprises	9,647,051	9,394,750	9,611,204	9,814,563	10,163,077	10,481,934	10,575,692	10,946,279	11,235,143
Hospitals	7,982,494	8,479,711	9,349,585	9,615,077	10,461,758	11,350,857	11,711,135	11,645,887	11,801,589
Independent operations	344,488	299,909	275,591	249,148	224,406	245,607	247,048	221,089	254,474
	Annual percentage change								
Total current funds expenditures in current dollars	—	7.4	8.7	8.6	8.4	6.3	5.8	4.5	5.6
Instruction	—	6.8	7.8	8.8	7.2	4.6	4.4	4.2	5.4
Research	—	11.5	11.8	9.6	9.6	6.2	6.6	5.4	5.8
Public service	—	9.5	12.2	10.0	8.2	7.4	6.5	3.9	6.2
Academic support	—	7.7	9.3	10.0	6.1	4.9	4.7	5.5	5.3
Student services	—	10.2	5.6	9.3	9.4	6.7	10.3	2.7	5.6
Institutional support	—	7.1	6.3	8.9	7.2	4.9	7.4	3.1	6.4
Operation and maintenance of plant	—	5.5	5.6	7.1	5.1	2.0	4.2	5.0	3.2
Scholarships and fellowships 2/	—	10.8	10.8	11.0	12.7	21.1	14.5	13.3	10.4
Mandatory transfers	—	12.3	6.5	8.0	5.9	9.9	7.9	4.5	15.1
Auxiliary enterprises	—	1.4	7.0	6.9	9.3	6.5	4.1	6.1	5.6
Hospitals	—	10.6	15.3	7.7	14.8	12.0	6.4	2.0	4.3
Independent operations	—	-9.3	-3.9	-5.3	-5.0	13.0	3.7	-8.2	18.4
Total current funds expenditures in constant dollars	—	3.1	3.9	3.7	2.7	3.0	2.6	2.0	2.7
Instruction	—	2.6	3.0	3.9	1.6	1.4	1.2	1.6	2.4
Research	—	7.0	6.8	4.6	3.9	2.9	3.4	2.8	2.8
Public service	—	5.1	7.3	5.1	2.5	4.1	3.3	1.3	3.2
Academic support	—	3.4	4.5	5.0	0.6	1.6	1.5	2.9	2.4
Student services	—	5.8	1.0	4.4	3.7	3.3	6.9	0.2	2.6
Institutional support	—	2.8	1.6	4.0	1.6	1.6	4.2	0.5	3.4
Operation and maintenance of plant	—	1.3	0.9	2.3	-0.4	-1.2	1.1	2.4	0.3
Scholarships and fellowships 2/	—	6.4	5.9	6.0	6.8	17.3	11.0	10.5	7.3
Mandatory transfers	—	7.8	1.8	3.1	0.3	6.5	4.6	1.9	11.8
Auxiliary enterprises	—	-2.6	2.3	2.1	3.6	3.1	0.9	3.5	2.6
Hospitals	—	6.2	10.3	2.8	8.8	8.5	3.2	-0.6	1.3
Independent operations	—	-12.9	-8.1	-9.6	-9.9	9.4	0.6	-10.5	15.1

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 28.— Current funds revenues of private institutions of higher education in current and constant 1995 dollars, by source: Fiscal years 1987 through 1995 1/

Source	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds revenues in current dollars	$39,531,421	$42,568,854	$46,574,267	$50,724,044	$54,861,545	$59,193,006	$62,694,018	$66,258,504	$69,808,077
Tuition and fees	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,098,774	25,855,850	27,821,149	29,598,772
Federal Government 2/	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,049,476	9,359,554	9,611,348	10,051,329
State governments	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,479,347	1,458,314	1,373,894	1,488,332
Local governments	264,307	274,400	337,973	375,599	399,525	381,261	403,977	489,703	409,077
Private gifts, grants, and contracts	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060	5,329,865	5,681,610	6,129,220
Endowment income	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012	2,960,062	3,030,193	3,294,904
Sales and services	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,781,446	14,542,653	15,387,078	15,521,899
Other sources	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,616,632	2,783,744	2,863,529	3,314,546
Total current funds revenues in constant dollars	$53,446,481	$55,254,373	$57,798,665	$60,107,992	$61,609,515	$64,401,990	$66,142,189	$68,180,000	$69,808,077
Tuition and fees	20,965,727	21,614,457	22,798,167	23,825,397	24,904,140	26,219,466	27,277,922	28,627,963	29,598,772
Federal Government 2/	9,478,786	9,160,886	9,284,413	9,578,813	9,514,791	9,845,829	9,874,329	9,890,077	10,051,329
State governments	1,175,462	1,401,402	1,483,606	1,536,865	1,393,526	1,609,529	1,538,521	1,413,737	1,488,332
Local governments	357,343	356,172	419,424	445,085	448,666	414,812	426,196	503,904	409,077
Private gifts, grants, and contracts	4,947,910	4,986,734	5,102,872	5,229,153	5,289,507	5,372,609	5,623,008	5,846,377	6,129,220
Endowment income	2,742,098	2,887,916	3,092,751	3,178,164	3,186,394	3,098,637	3,122,865	3,118,068	3,294,904
Sales and services	11,503,352	12,513,655	13,124,377	13,576,313	14,106,341	14,994,213	15,342,499	15,833,303	15,521,899
Other sources	2,275,804	2,333,152	2,493,056	2,738,203	2,766,149	2,846,895	2,936,850	2,946,571	3,314,546
	Annual percentage change								
Total current funds revenues in current dollars	—	7.7	9.4	8.9	8.2	7.9	5.9	5.7	5.4
Tuition and fees	—	7.4	10.3	9.4	10.3	8.7	7.3	7.6	6.4
Federal Government 2/	—	0.7	6.0	8.0	4.8	6.8	3.4	2.7	4.6
State governments	—	24.2	10.7	8.5	-4.3	19.2	-1.4	-5.8	8.3
Local governments	—	3.8	23.2	11.1	6.4	-4.6	6.0	21.2	-16.5
Private gifts, grants, and contracts	—	5.0	7.0	7.3	6.7	4.8	7.9	6.6	7.9
Endowment income	—	9.7	12.0	7.6	5.8	0.4	3.9	2.4	8.7
Sales and services	—	13.3	9.7	8.3	9.6	9.7	5.5	5.8	0.9
Other sources	—	6.8	11.8	15.0	6.6	6.2	6.4	2.9	15.8
Total current funds revenues in constant dollars	—	3.4	4.6	4.0	2.5	4.5	2.7	3.1	2.4
Tuition and fees	—	3.1	5.5	4.5	4.5	5.3	4.0	4.9	3.4
Federal Government 2/	—	-3.4	1.3	3.2	-0.7	3.5	0.3	0.2	1.6
State governments	—	19.2	5.9	3.6	-9.3	15.5	-4.4	-8.1	5.3
Local governments	—	-0.3	17.8	6.1	0.8	-7.5	2.7	18.2	-18.8
Private gifts, grants, and contracts	—	0.8	2.3	2.5	1.2	1.6	4.7	4.0	4.8
Endowment income	—	5.3	7.1	2.8	0.3	-2.8	0.8	-0.2	5.7
Sales and services	—	8.8	4.9	3.4	3.9	6.3	2.3	3.2	-2.0
Other sources	—	2.5	6.9	9.8	1.0	2.9	3.2	0.3	12.5

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Table 29.— Current funds expenditures of private institutions of higher education in current and constant 1995 dollars, by purpose: Fiscal years 1987 through 1995 1/

Purpose	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
	in thousands								
Total current funds expenditures in current dollars	$38,445,848	$41,145,170	$44,921,567	$48,885,041	$53,126,743	$57,341,982	$60,670,938	$64,041,076	$67,503,635
Instruction	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,168,776	16,080,736	17,087,102	18,120,513
Research	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973	4,686,336	4,937,247	5,279,876
Public service	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797	1,371,697	1,500,695	1,657,040
Academic support	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,302,859	3,459,726	3,642,355	3,815,455
Student services	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,818,174	2,991,840	3,247,414	3,445,983
Institutional support	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,051,868	6,200,308	6,598,004	6,915,821
Operation and maintenance of plant	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,556,365	3,706,923	3,935,311	4,076,986
Scholarships and fellowships 2/	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,340	6,420,536	7,015,087	7,623,304
Mandatory transfers	508,448	527,009	616,385	720,508	744,465	793,471	848,886	921,908	1,049,256
Auxiliary enterprises	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,331,969	5,537,156	5,791,558	5,969,773
Hospitals	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540	5,949,070	6,191,929	6,269,769
Independent operations	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850	3,417,723	3,172,465	3,279,859
Total current funds expenditures in constant dollars	$51,978,786	$53,406,431	$55,747,665	$57,928,774	$59,661,332	$62,388,076	$64,007,840	$65,898,267	$67,503,635
Instruction	13,996,025	14,121,407	14,791,478	15,273,203	15,862,064	16,503,628	16,965,177	17,582,628	18,120,513
Research	4,182,661	4,379,460	4,511,306	4,697,015	4,581,646	4,692,515	4,944,085	5,080,427	5,279,876
Public service	974,602	1,038,657	1,086,338	1,186,297	1,219,516	1,309,731	1,447,141	1,544,215	1,657,040
Academic support	3,416,800	3,511,643	3,676,306	3,439,543	3,500,309	3,593,510	3,650,011	3,747,984	3,815,455
Student services	2,456,479	2,484,903	2,609,101	2,804,681	2,950,253	3,066,173	3,156,391	3,341,589	3,445,983
Institutional support	5,464,878	5,587,025	5,774,073	6,142,913	6,396,430	6,584,432	6,541,325	6,789,346	6,915,821
Operation and maintenance of plant	3,394,061	3,412,772	3,507,845	3,702,746	3,826,033	3,869,325	3,910,803	4,049,435	4,076,986
Scholarships and fellowships 2/	4,089,029	4,392,391	4,676,480	5,058,825	5,460,757	6,315,122	6,773,665	7,218,525	7,623,304
Mandatory transfers	687,422	684,058	764,934	853,802	836,034	863,296	895,575	948,644	1,049,256
Auxiliary enterprises	5,275,422	5,402,383	5,628,354	5,832,158	5,864,657	5,801,182	5,841,699	5,959,513	5,969,773
Hospitals	4,419,421	5,027,875	5,324,969	5,409,877	5,626,188	6,170,635	6,276,269	6,371,495	6,269,769
Independent operations	3,621,988	3,363,857	3,396,481	3,527,713	3,537,446	3,618,525	3,605,698	3,264,466	3,279,859
	Annual percentage change								
Total current funds expenditures in current dollars	—	7.0	9.2	8.8	8.7	7.9	5.8	5.6	5.4
Instruction	—	5.1	9.6	8.1	9.6	7.4	6.0	6.3	6.0
Research	—	9.1	7.7	9.0	2.9	5.7	8.7	5.4	6.9
Public service	—	11.0	9.4	14.4	8.5	10.9	13.9	9.4	10.4
Academic support	—	7.1	9.5	-2.0	7.4	6.0	4.7	5.3	4.8
Student services	—	5.4	9.8	12.6	11.0	7.3	6.2	8.5	6.1
Institutional support	—	6.5	8.1	11.4	9.9	6.3	2.5	6.4	4.8
Operation and maintenance of plant	—	4.7	7.5	10.5	9.0	4.4	4.2	6.2	3.6
Scholarships and fellowships 2/	—	11.9	11.4	13.3	13.9	19.4	10.6	9.3	8.7
Mandatory transfers	—	3.7	17.0	16.9	3.3	6.6	7.0	8.6	13.8
Auxiliary enterprises	—	6.7	9.0	8.5	6.1	2.1	3.8	4.6	3.1
Hospitals	—	18.5	10.8	6.4	9.7	13.2	4.9	4.1	1.3
Independent operations	—	-3.3	5.6	8.8	5.8	5.6	2.8	-7.2	3.4
Total current funds expenditures in constant dollars	—	2.7	4.4	3.9	3.0	4.6	2.6	3.0	2.4
Instruction	—	0.9	4.7	3.3	3.9	4.0	2.8	3.6	3.1
Research	—	4.7	3.0	4.1	-2.5	2.4	5.4	2.8	3.9
Public service	—	6.6	4.6	9.2	2.8	7.4	10.5	6.7	7.3
Academic support	—	2.8	4.7	-6.4	1.8	2.7	1.6	2.7	1.8
Student services	—	1.2	5.0	7.5	5.2	3.9	2.9	5.9	3.1
Institutional support	—	2.2	3.3	6.4	4.1	2.9	-0.7	3.8	1.9
Operation and maintenance of plant	—	0.6	2.8	5.6	3.3	1.1	1.1	3.5	0.7
Scholarships and fellowships 2/	—	7.4	6.5	8.2	7.9	15.6	7.3	6.6	5.6
Mandatory transfers	—	-0.5	11.8	11.6	-2.1	3.3	3.7	5.9	10.6
Auxiliary enterprises	—	2.4	4.2	3.6	0.6	-1.1	0.7	2.0	0.2
Hospitals	—	13.8	5.9	1.6	4.0	9.7	1.7	1.5	-1.6
Independent operations	—	-7.1	1.0	3.9	0.3	2.3	-0.4	-9.5	0.5

1/ 50 states and the District of Columbia. Private institutions include nonprofit and for-profit institutions.
2/ Excludes Pell Grants.
NOTES: For Consumer Price Index factors, see survey methodology, table A3. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987-1995).

Glossary[6]

Academic Support Expenditures. Expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Includes expenditures for libraries, museums, galleries, audiovisual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Also includes expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. [Note: This definition is an operational definition used in all editions of State Higher Education Profiles (SHEP) and may not be consistent with the terms used in the 1987 IPEDS glossary.]

Auxiliary Enterprise Expenditures. Costs incurred for goods and services used to operate those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Auxiliary Enterprise Revenues. Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Control of Institution. Includes public, private nonprofit, and private for-profit institutions.

Current Funds Expenditures. The costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes.

Current Funds Revenues. Includes all unrestricted revenues earned during the reporting period as well as restricted revenues to the extent that such funds were expended for current operating purposes. They do not include restricted current funds received but not expended because these revenues have not been earned.

Educational and General (E&G) Expenditures. Educational and general expenditures include current fund expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and educational and general mandatory transfers. Educational and general expenditures exclude expenditures for auxiliary enterprises, hospitals, and independent operations. Pell Grants are excluded.

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[6]SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System Glossary 1987.

Educational and General (E&G) Revenues. Consists of current fund revenues from federal, state, and local appropriations; tuition income; government grants and contracts; private gifts, grants, and endowment income; sales and services of educational activities; and other revenues. Excluded from E&G revenues are income from sales and services of auxiliary enterprises, sales and services of hospitals, independent operations, and revenues for capital purposes. E&G funds include only those funds intended for operating purposes. Pell Grants are excluded.

Endowment Income (revenues). Includes the unrestricted income of endowment and similar funds; restricted income of endowment and similar funds to the extent expended for current operating purposes; and income from funds held in trust by others under irrevocable trusts. Does not include capital gains or losses. Such gains when spent for current operations are treated as transfers, not revenues.

Federal Appropriations (revenues). Includes dollars appropriated or made available by the federal government to public or private institutions of higher education for current operating expenses and not for specific projects or programs. An example is federal land-grant appropriations. Federal appropriations received through state channels are included in the total for federal appropriations. Federal grants and contracts are excluded.

Federal Grants and Contracts (revenues). Includes revenues from federal agencies that are for specific research projects or other types of programs such as administrative allowances for student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered. Pell Grants awarded to students are excluded, although the administration allowance for Pell Grants is included.

4-Year-and-Above Institution. Any institution whose highest degree awarded in the fiscal year for which data are being reported was a baccalaureate degree or higher.

Institutional Support (expenditures). Expenditures for the day-to-day operational support of the institution. Includes expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. Excludes expenditures for physical plant operations.

Instruction (expenditures). Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. Includes expenditures for credit and noncredit activities. Excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). This category also includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Level of Institution. A classification of an institution based on the highest degree certificate or diploma awarded during the fiscal year for which data are being reported.

Libraries (expenditures). Expenditures for all print material, microfilm, microfiche, audiovisual materials such as records and films, and computer software. Excludes expenditures for hardware of any kind (e.g., computer terminals, microfiche readers, record players, and projectors).

Operation and Maintenance of Plant (expenditures). Expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Other Sources (revenues). Includes sales and services of educational activities and revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. Also includes all items or revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

Pell Grant Expenditures. Expenditures for scholarships and fellowships funded by Pell Grants. Pell Grants are a type of federal student financial aid that provides eligible undergraduate students with need-based grants to help them defray the cost of postsecondary education. (Public Law 92-318, as amended, Public Law 94-482, Education Amendments of 1972, Title IV; 20 USC 107a-1976.)

Private Gifts, Grants, and Contracts (revenues). Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.

Private For-Profit Institution. An educational institution that is under private control and whose profits, derived from revenues, are subject to taxation.

Private Nonprofit Institution. An educational institution which is controlled by an individual or by an agency other than a state, subdivision of a state, or the federal government, which is usually supported primarily by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Private Institution. Includes both private for-profit and private nonprofit institutions, unless otherwise noted.

Public Service (expenditures). Funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, and expenditures for community services and cooperative extension services.

Public Institution. Includes all educational institutions under the control of—or affiliated with—federal, state, local, or state-related agencies.

Research (expenditures). Funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution.

Restricted Educational and General (E&G) Revenues. Those funds available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments, or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

Scholarships and Fellowships (expenditures). Expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal course work, either for credit or not. Excludes Pell Grants. Includes aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status. Also excludes College work-study program expenses.

> **Institutional**. Expenditures for scholarships and fellowships from revenues generated by the institution such as tuition and fees revenues, endowment income, sales and services of educational activities, and other sources.
>
> **Other Federal**. Expenditures for scholarships and fellowships, excluding Pell Grants, received from federal government agencies.
>
> **Private**. Expenditures for scholarships and fellowships received from private sources such as businesses, foundations, individuals, and foreign governments.
>
> **State and Local**. Expenditures for scholarships and fellowships provided by state and local governments.

State and Local Appropriations (revenues). Dollars appropriated or made available by state and local governments to public or private postsecondary institutions for current operating expenses and not for specific projects or programs. Grants and contracts are excluded. Charges for room, board, and other services rendered by auxiliary enterprises are not included here.

State and Local Grants and Contracts (revenues). Includes revenues from state and local government agencies, which are for specific research projects or other types of programs such as student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered.

Student Services (expenditures). Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).

Tuition and Fees (revenues). Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

2-Year Institution. Any institution whose highest degree awarded during the fiscal year for which data are being reported was an associate's degree, or a certificate, or diploma in a program of at least 2 but less than 4 years in length.

Survey Methodology

Overview

The FY95 data on financial characteristics of higher education institutions are from the "Finance" and "Consolidated" surveys that are conducted annually by the NCES. These surveys are part of (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The financial data in this report represent higher education institutions in the 50 states and the District of Columbia.

Financial data for institutions of higher education, that is, those institutions that are accredited at the higher education level by an agency recognized by the Secretary of Education, were previously collected by the HEGIS Financial Characteristics of Higher Education Institutions survey, in operation from fiscal year 1966 through fiscal year 1986.

Universe of Institutions in this Report

The universe of higher education institutions is determined by the IPEDS "Institutional Characteristics" (IC) survey conducted annually by NCES. Using the IC master list of institutions, the "Finance" (F) survey was mailed to 3,866 higher education institutions or system offices that are associated with higher educational institutions. Sixty-six institutions were determined to be out-of-scope and were deleted from the universe. Included in these deletions were: (1) duplicates of other institutions on the file; (2) institutions that closed or had merged with another institution and thus were no longer a legitimate institution or branch; (3) institutions that no longer were accredited at the higher education level; or (4) institutions that did not conform to the IPEDS definition of a Title IV eligible postsecondary institution or branch. The "Consolidated" (CN) survey, which collected a limited amount of financial data was mailed to 4,924 institutions that are not accredited at the higher education level. Thirteen of these institutions attained higher education accreditation during the processing year and were added to the higher education universe. Therefore the final universe consists of 3,813 institutions.

This report's focus is on only those 3,736 higher education institutions in the 50 states and the District of Columbia and excludes institutions in the outlying areas. Table A1 shows the number of higher education institutions that returned a survey form in the 50 states and the District of Columbia by level and control of the institution. The unit response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions in the final universe of higher education institutions. Table A2 shows the survey response rates by state.

Mailout and Followup Procedures

The survey forms were mailed out in July 1995 and the survey results were collected from November 1995 through April 1996.

Followup for survey nonresponse began in December 1995 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships), or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting detail in current funds revenues (part A) and expenditures data (current funds expenditures, part B, and expenditures on scholarships and grants, part E), the following editing procedures were used:

(1) The unrestricted and restricted columns of current funds revenues and expenditures were totaled for each line. The generated totals of each line were compared to reported totals.

(2) Generated totals replaced reported totals if differences were within ranges set in the error resolution guidelines. If differences between generated and reported totals were outside these ranges, the line was flagged as an error.

(3) Consistency checks for all parts were performed.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded ranges set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

(1) Imputations for nonrespondents to the FY95 "Finance" survey, who had previously responded to the FY90, FY91, FY92 FY93 or FY94 "Finance" surveys, were based on the most recent data reported by these institutions in those years. Institutions were grouped by control and the highest degree granted in FY95. Private for-profit 4-year institutions were combined with private nonprofit 4-year institutions and private for-profit 2-year and less-than-2-year schools were combined into one group regardless of the highest degree granted. Total current funds revenues per FTE were calculated for FY95 and for the previous years for each group. A rate of change from previous year to current year was calculated for total current funds

revenues per FTE student for each group and was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers per FTE and applied to the most recent prior year data of nonresponding institutions for all of parts B and E. Full-time equivalent enrollment (FTE) was computed from Fall enrollment data of the corresponding fiscal year.

(2) For institutions that did not respond to any of the five survey years (FY90. through FY94), a hot deck strategy was used: Institutions completing the F form were sorted into imputation groups formed as a combination of control, religious affiliation highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical-related (chiropractic, optometric, or podiatric) school. A donor school was selected from the same hot deck group as the nonresponding institution. Fall enrollment data from 1994 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, student services and scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Higher education institutions that returned finance data on the CN form or were contacted via PETS (Postsecondary Education Telephone System) supplied data in a few fields as follows:

Variable name	*Description*
Revenues	
A013	Tuition and fees
A063	Federal government grants and contracts
CN3	State and local government grants and contracts
A113	Sales and services of educational activities
CN5	Other sources of revenues
A163	Total current funds revenues
	Expenditures
B013	Instruction
B093	Scholarships and fellowships

E013	Pell Grant
E023	Other federal
CN8c	State and local
CN8d	other scholarships and fellowships
CN9	Other educational and general expenditures
B123	Total educational and general expenditures
CN11	Other current funds expenditures (non E&G)
B223	Total current funds expenditures

Data in tuition and fees (A013), federal grants and contracts (A063), sales and services of educational activities (A113) total current funds revenues (A163), instruction (B013), scholarships and fellowships (B093), Pell grants (E013), other federal scholarships (E023), total E&G expenditures (B123) and total current funds expenditures (B223) were used as reported. Revenues reported in State and local government grants and contracts (CN3) were distributed among state grants and contracts and local grants and contracts. Data reported in "other sources of revenues (CN5)" were distributed to all other revenue sources in part A. Scholarships from state and local sources (CN8c) were distributed separately into state sources and local sources. Scholarships from other sources (CN8d) were distributed between institutional and private sources. Other E&G expenditures (CN9) were distributed to all other E&G functions excluding instruction and scholarships and fellowships. All other non E&G expenditures were distributed to non E&G expenditure functions, such as auxiliary enterprises. Distributions were based on the average percentage distribution for institutions in the same group (described in 2). For example, 2-year public institutions were distributed according to the average percentage distribution of all public 2-year institutions. After the distribution process, the variables CN3, CN5, CN8C, CN8D, CN9 and CN11 were eliminated from the file. In 1995, this process was applied to 13 institutions.

(4) If an institution reported only totals in column three for revenues and for expenditures, imputations for restricted and unrestricted revenues and expenditures were performed by distributing total columns to restricted and unrestricted based on the average distribution of schools in the non-respondents imputation class. If an institution reported academic support but did not report library expenditures, expenditure data from the 1994 IPEDS "Academic Library" survey or library expenditures from the FY94 finance survey were used to determine library expenditures in FY95. For institutions that did not report salary and wage expenditures (part B column 4, lines 1 through 8 and line 23) group ratios of salary expenditures to total expenditures (column 3, lines 1 through 8), for each expenditure category and imputation class were calculated. These ratios were then multiplied by the total reported expenditure of the institution to yield a salary expenditure for each line or category. The imputed salary expenditures were then summed to produce a total salary and wage expenditure (column 4, line 23). For institutions that did not report salary expenditures by function (column 4, lines 1 through 8), but were able

to report total salary expenditures (column 4, line 23), salary expenditures by function were initially imputed as above. The imputed salary and wage expenditures by function were then summed and subtracted from the reported total salary and wages (column 4, line 23) and a balance was calculated. This balance was then distributed across all salary categories in the same proportion as total reported expenditures in column 3. In 1995, there were 39 institutions that did not report salary and wage expenditures. Salary and wage expenditures were not imputed for auxiliary expenditures, hospitals, and independent operations. These items were added to the finance survey in 1995.

(5) Sixteen public institutions included money from the Federal Direct Student Loan (NFSL) program when reporting other restricted federal grant expenditures (part E, line 2, column 2) and revenues from restricted federal grants and contracts (part A, line 6, column 2). These items were imputed for the 16 institutions because loan money is not collected on the finance survey, and the money from these loans is generally reported in tuition and fee revenues. A 4-year average percent change (1991 to 1994) of other restricted federal grants was calculated for each institution. This average percent change was then multiplied by the other restricted federal grant expenditure reported by the institutions in FY94 to yield an imputed other restricted federal grant expenditure for FY95. The difference between the original reported restricted grant expenditure and the imputed restricted grant expenditure was assumed to be the money associated with the FDSL program. This difference was then subtracted from the reported restricted federal grant revenues.

One-hundred-ninety-four institutions were imputed using previously reported finance data. Forty-one institutions were imputed using method (2) above. Only one institution, Community College of the Air Force was not imputed. This institution never reported to the finance survey so using the prior year method was not possible and the institution is unique so that forming proper imputation classes with a reasonable number of donors was also not possible. Only parts A, B and E of the finance survey form were imputed for nonresponding institutions and are the only parts that are discussed in this report.

Table A1.— FY 1995 survey response rates for institutions of higher education, by level and control of institution: 50 states and the District of Columbia

Level and control of institution	Final universe	Number responded	Response rate
Total	3,736	3,507	93.9
Central office	60	60	100.0
4-year, public	607	595	98.0
4-year, nonprofit	1,511	1,415	93.6
4-year, for-profit	108	97	89.8
2-year, public	1,040	991	95.3
2-year, nonprofit	182	164	90.1
2-year, for-profit	212	175	82.5
Less-than-2-year, public	2	2	100.0
Less-than-2-year, nonprofit	4	4	100.0
Less-than-2-year, for-profit	10	4	40.0

Table A2 — FY 1995 survey response rates for institutions of higher education, by state

State	Final universe	Number responded	Response rate
50 states and D.C.	3,736	3,507	93.9
Alabama	81	77	95.1
Alaska	10	10	100.0
Arizona	45	45	100.0
Arkansas	38	38	100.0
California	350	283	80.9
Colorado	60	59	98.3
Connecticut	43	43	100.0
Delaware	10	10	100.0
District of Columbia	19	15	78.9
Florida	111	101	91.0
Georgia	119	110	92.4
Hawaii	17	16	94.1
Idaho	11	11	100.0
Illinois	170	157	92.4
Indiana	79	78	98.7
Iowa	59	59	100.0
Kansas	55	54	98.2
Kentucky	62	60	96.8
Louisiana	38	37	97.4
Maine	34	33	97.1
Maryland	61	61	100.0
Massachusetts	119	114	95.8
Michigan	108	104	96.3
Minnesota	109	105	96.3
Mississippi	47	46	97.9
Missouri	104	98	94.2
Montana	26	21	80.8
Nebraska	38	38	100.0
Nevada	11	10	90.9
New Hampshire	31	31	100.0
New Jersey	62	58	93.5
New Mexico	36	36	100.0
New York	319	288	90.3
North Carolina	122	121	99.2
North Dakota	20	18	90.0
Ohio	157	140	89.2
Oklahoma	45	37	82.2
Oregon	45	45	100.0
Pennsylvania	217	209	96.3
Rhode Island	12	12	100.0
South Carolina	59	58	98.3
South Dakota	21	19	90.5
Tennessee	77	74	96.1
Texas	184	181	98.4
Utah	17	16	94.1
Vermont	23	22	95.7
Virginia	89	88	98.9
Washington	63	62	98.4
West Virginia	28	26	92.9
Wisconsin	66	64	97.0
Wyoming	9	9	100.0

Table A3.--Consumer Price Index (CPI) factors: Fiscal years 1987 through 1995

Fiscal Year	Consumer Price Index	CPI 1/ Factor
1986-87	111.233	1.352
1987-88	115.842	1.298
1988-89	121.192	1.241
1989-90	126.975	1.185
1990-91	133.917	1.123
1991-92	138.208	1.088
1992-93	142.525	1.055
1993-94	146.217	1.029
1994-95	150.408	1.000

1/ The factors in table A3 were used to convert current dollars to constant fiscal year 1995 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1 - June 30.

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